

2015

Town of Hartland Maine Annual Report 2015

Hartland (Me.)

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>

Repository Citation

Hartland (Me.), "Town of Hartland Maine Annual Report 2015" (2015). *Maine Town Documents*. 5717.
<https://digitalcommons.library.umaine.edu/towndocs/5717>

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact um.library.technical.services@maine.edu.

TOWN OF HARTLAND MAINE ANNUAL REPORT 2015



Thank You to the Tri-Town Food Cupboard

TOWN OF HARTLAND MAINE ANNUAL REPORT 2015



Thank You to the Tri-Town Food Cupboard

TOWN REPORT INDEX

Index	2
Bicentennial	3
Joyce Packard Award	4
Town Contact Information	5
Elected and Appointed Officials	6
Budget Summary 2014/15	10
2016/17 Budget	12
Municipal Election Sample Ballot	15
Warrant for Town Meeting	16
Reports	
Selectmen & Manager	22
Town Clerk	26
Code Enforcement Officer	27
Animal Control Officer	27
Fire Department	28
Sealer of Weights & Measures	30
RSU 19	31
Community Center	32
Great Moose Lake Association	33
Hartland Historical Society	36
Library	38
Senior Citizens	39
Snowmobile Club	40
Tri-Town Food Cupboard	42
First Park	42
State & Federal Officials	45
Tax Liens	57
Auditor's Report	64

TOWN OF HARTLAND 200TH BICENTENNIAL

IS FEBRUARY 17, 2020

**THE TOWN IS LOOKING FOR VOLUNTEERS TO JOIN
TO ORGANIZE EVENTS AND FUND RAISING FOR THE
BICENTENNIAL.**

**THIS TAKES A LOT OF PREPRATION AND TIME, IF
YOU ARE INTERESTED IN SERVING ON THIS
COMMITTEE PLEASE CONTACT**

STACEY HALFORD-BURNHAM AT 938-2350

OR EMAIL

HARTLANDADMIN@GMAIL.COM

THANK YOU FOR YOUR SUPPORT.

CONGRATULATIONS

TO

Patricia Martin, the 2016 Joyce Packard Community Spirit Award Winner

Patricia Martin (left) is a resident of the town of Hartland and has served the communities of Hartland, St Albans and Palmyra in the Tri-Town Food Cupboard for many years. Pat has volunteered with the Tri-Town Food Cupboard since it was organized many years ago. She does everything from stocking shelves, rotating food and traveling around to pick up food that is donated or purchased. If something is needed and there is a lack of funds, she has been known to buy the food herself and donate it.

Along with many other volunteers, Pat has persuaded many local groups, organizations and individuals to donate products and money to the Food Cupboard over the years.

She has been an active member of the community, serving on the Town Budget Committee, Planning Board and the Helping Hands Group.

With the leadership of Pat Martin, the Tri-Town Food Cupboard continues to help many people in need. Over the years, Pat has made a significant difference through volunteer service in our community and her dedication to the Food Cupboard is greatly appreciated.



TOWN OF HARTLAND

PO BOX 280
21 ACADEMY STREET
HARTLAND, MAINE 04943
(207) 938-4401

TOWN OFFICE HOURS:

MONDAY, WEDNESDAY and FRIDAY
8:00 A.M. - 4:30 P.M.
TUESDAY and THURSDAY
9:00 A.M. - 5:30 P.M.
CLOSED HOLIDAYS

TRANSFER STATION HOURS:

THURSDAY - SUNDAY
9:00 A.M. - 4:00 P.M.
CLOSED MAJOR HOLIDAYS

EMERGENCY NUMBERS:

AMBULANCE
HARTLAND FIRE DEPARTMENT
STATE POLICE OR SHERIFF'S DEPARTMENT
911

ANIMAL CONTROL OFFICER:

CHARLES GOULD
(207)612-6991 or (207)938-3827

CODE ENFORCEMENT OFFICER:

AL TEMPESTA
(207) 270-5191

Visit our website:
www.townofhartlandme.com

**TOWN OF HARTLAND
ELECTED AND APPOINTED OFFICIALS**

**SELECTMEN, ASSESSORS AND
OVERSEERS OF THE POOR
3-YEAR TERM**

JUDITH ALTON (expiring 2018)
HAROLD BUKER (expiring 2017)
SHIRLEY HUMPHREY (expiring 2016)

**TOWN MANAGER, TREASURER,
TAX COLLECTOR and ROAD COMMISSIONER
CHRISTOPHER LITTLEFIELD**

**DEPUTY TREASURER, DEPUTY TAX COLLECTOR,
ADMINISTRATIVE ASSISTANT and GENERAL ASSISTANCE
SUSAN FROST**

**TOWN CLERK AND REGISTRAR OF VOTERS
JUDY TURNER (R 10/2/15)
JOYCE HALFORD (Interim 10/2/15 – 12/7/15)
MELANIE ALEXANDER (12/7/15 – 3/4/16)**

**DEPUTY TOWN CLERKS
SUSAN FROST
JOYCE HALFORD**

**DEPUTY REGISTRAR OF VOTERS
SUSAN FALLOON**

**POLLUTION CONTROL PLANT
BRADLEY RUSSELL, PLANT SUPERVISOR
TIM KUESPERT, SUPERVISOR
JAKE BUTLER, LAB TECHNICIAN
ROBBIE MILLS**

PUBLIC WORKS

TIM KUESPERT, SUPERVISOR
FREEMAN RAMSDELL

TRANSFER STATION ATTENDANTS

HAROLD EMERSON
TERRY LEGERE

EMERGENCY MANAGEMENT DIRECTOR

RUSSELL DICKEY.

**CODE ENFORCEMENT OFFICER, PLUMBING INSPECTOR,
HEALTH OFFICER, 911 ADDRESSING OFFICER and
FENCE VIEWER**

AL TEMPESTA

ANIMAL CONTROL OFFICER

CHARLES GOULD

R. S. U. # 19 – DIRECTORS

3-YEAR TERM

SUZAN ACKERMAN (expiring 2016)

ROBIN MC NEIL (expiring 2017)

BUDGET COMMITTEE

EXPIRING 2016:

BARBARA DAY
TIMOTHY KUESPERT
MEREDITH RANDLETT

EXPIRING 2017:

ARTHUR CHILDS
DUSTIN SINCLAIR

EXPIRING 2018:

JOAN CONNELLY
LINWOOD HUMPHREY JR
ELMER LITTLEFIELD
PATRICIA MARTIN

**HARTLAND FIRE DEPARTMENT
1-YEAR TERM FOR OFFICERS**

TIM KUESPERT, CHIEF
CHARLES GOULD, 1ST ASSISTANT CHIEF
KEVIN BURNHAM, 2ND ASSISTANT CHIEF
KENNETH CHARRIER, CAPTAIN
MARK RAMSDELL, 1ST LIEUTENANT
MICHAEL GOULD, 2ND LIUETENANT
GLEN CARMICHAEL, ENGINEER
MARSHA HIGGINS, SECRETARY

FIREFIGHTERS:

LINDY HUMPHREY, HALL CHIEF
ADAM COLE, SAFETY OFFICER
RUSSELL DICKEY, SAFETY OFFICER
ZACHARY FROST
LEE FULLER
COURTNEY FULLLER
CHARLIE GOULD
NICHOLAS GOULD
WESTON GOULD
JOSH HANN
ANDREW HEUKLOM
JOSH NEAL
BRANDON PEASE
BRUCE SNYDER
BRANDON BADEEN

HARTLAND JUNIOR FIRE DEPARTMENT
GARRETT NEAL
CHRISTOPHER WILSON

PLANNING BOARD

MAC CIANCHETTE
ART CHILDS
JAMES DENNIS
DANA LITTLEFIELD
GERALD MARTIN
RANDY BUTLER, ALTERNATE

HARTLAND HISTORICAL SOCIETY

DARTHEA ATKINSON
ANN FOSS
NATHANIEL FOSS
ELMER LITTLEFIELD
BRENDA SEEKINS

**Town of Hartland
Budget Summary
2015-2016**

	Budget	Expended
01 - GENERAL GOV'T		
01 - PAY TO OFFICERS	7,500.00	7,500.00
02 - ADMINISTRATION	126,123.00	116,945.47
03 - TOWN OFFICE	19,400.00	19,337.81
06 - ASSESSING	19,000.00	18,999.96
07 - OFFICE EQUIP/TECH	12,000.00	10,325.13
08 - SOCIAL SECURITY	19,000.00	14,355.06
10 - CONTINGENT	10,000.00	9,836.86
11 - ABATEMENTS	6,000.00	6,532.80
Department..	219,023.00	198,833.09
02 - PROTECTION		
01 - FIRE DEPARTMENT	31,050.00	31,015.37
03 - STREET LIGHTS	17,500.00	15,422.23
04 - TRAFFIC GUARDS	2,121.00	1,643.91
05 - DAM	5,000.00	239.73
06 - HYDRANTS RENTALS	97,000.00	89,464.61
07 - ANIMAL CONTROL	7,450.00	6,376.12
08 - INSURANCE	85,100.00	52,617.30
Department..	245,221.00	196,779.27
05 - HEALTH & WELFARE		
01 - GENERAL ASSISTANCE	15,000.00	9,272.59
02 - KV TRANSIT	560	560
04 - SOMERSET HOSPICE	300	300
05 - TRI TOWN FOOD BANK	1,000.00	1,000.00
06 - HARTLAND SENIORS	500	500
07 - FOOD/LEGION BUILDING	500	483.88
Department..	17,860.00	12,116.47
06 - RECREATION		
01 - LIBRARY	46,670.00	46,364.62
02 - ITCC	2,000.00	2,000.00
03 - POOL	11,250.00	11,245.52
Department..	59,920.00	59,610.14
07 - PUBLIC SERVICE		
09 - STREET FLAGS		
02 - KVCOG	2,500.00	2,441.00
03 - MAINE MUNICIPAL	2,400.00	2,410.00

04 - SOMERSET ECONOMIC	100	100
05 - CHAMBER OF COMMERC	200	200
06 - FIRST PARK	13,000.00	11,362.94
08 - GML ASSOCIATION	3,000.00	3,000.00
Department..	22,200.00	20,513.94
15 - PUBLIC WORKS		
02 - ROADS	67,701.00	67,656.55
03 - SNOW REMOVAL	183,970.00	183,941.42
04 - TOWN TRUCK	6,000.00	2,984.48
05 - CEMETERIES	25,048.00	10,569.35
Department..	282,719.00	235,351.80
25 - SANITATION		
01 - TRANSFER STATION	139,925.00	99,342.61
02 - TREATMENT PLANT	45,000.00	45,426.47
03 - CODE	10,000.00	8,055.80
ENFORCEMENT/LPI		
Department..	194,925.00	152,824.88
30 - DEBT & INTEREST		
01 - DEBT SERVICE	254,920.00	243,244.74
02 - TOWN REVAL	26,834.00	26,832.00
06 - SALT SHED	5,910.00	5,909.20
Department..	287,664.00	275,985.94
35 - RSU 19		
01 - SCHOOL	1,133,000.00	1,124,972.64
Department..	1,133,000.00	1,124,972.64
40 - SOMERSET COUNTY TAX		
01 - COUNTY	260,000.00	252,264.49
Department..	260,000.00	252,264.49
Final Totals	2,722,532.00	2,517,552.66

TOWN OF HARTLAND 2016/2017 BUDGET

	Budget 2015/2016	Request 2016/2017
GENERAL GOVERNMENT		
Pay to Officers	7,500	7,500
Administration	126,423	150,550
Town Office	18,800	27,300
Assessing	19,000	19,000
Office Equip/Tech	12,000	12,500
Payroll Taxes	19,000	19,000
Contingent	10,000	10,000
Abatements	6,000	6,000
PROTECTION		
Fire Department	31,050	33,350
Dam	3,500	3,000
Street Lights	20,500	20,500
Hydrant Rental	98,500	98,500
Traffic Guides	2,121	2,121
Animal Control	7,450	7,450
INSURANCE		
Workman's Comp	23,500	23,500
MMHT	25,900	20,000
SMP, Liability, Veh	15,000	15,000
Unemployment	6,000	5,000
Disability	1,600	2,800
HEALTH & WELFARE		
KV Transit	560	560
Hospice	300	300
Tri Town Food Bank	1,500	2,000
Hartland/St. Albans SR's	500	500
General Assistance	15,000	14,400
Food/Legion Bldg.	500	200
Crisis Counseling	0	500

	Budget 2015/2016	Request 2016/2017
Kennebec Health	0	100
Life Flight	0	500
Mid Maine Lacrosse	0	100
PUBLIC WORKS		
Labor	36,741	15,241
Benefits/Vac	1,440	1,080
Roads	68,500	150,000
Snow Removal	191,250	217,120
Town Truck	6,000	6,000
Cemeteries	25,048	25,118
SANITATION		
Transfer Station	129,825	129,425
Code Enforcement	10,000	10,000
RECREATION		
Pool	11,300	11,300
ITCC	2,000	2,000
Library	46,670	46,670
PUBLIC SERVICE		
KVGOG	2,500	2,500
MMA	2,420	2,420
SEDC	100	100
Chamber of commerce	200	200
Street Flags	500	500
First Park	13,000	13,000
Lake Association	3,000	3,000
DEBT & INTREST	260,830	191,910

	Budget 2015/2016		Request 2016/2017
TOAL GENERAL GOVT	218,723		251,850
TOTAL PROTECTION	235,121		231,221
TOTAL H & W	18,360		19,160
TOTAL PUBLIC WORKS	328,979		414,559
TOTAL SANITATION	184,725		139,425
TOTAL RECREATION	59,970		59,970
TOTAL PUBLIC SERVICE	21,720		21,720
TOTAL DEBT & INTERST	260,830		191,910
 TOTAL MUNICIPAL	 1,328,428		 1,329,815
 SCHOOL PAYMENTS	 1,175,300	(est)	 1,339,842
COUNTY TAX	293,000	(est)	301,790
TOTAL	1,468,300		1,641,632
 TOTAL MUNICIPAL, SCHOOL & COUNTY	 2,796,728		 2,971,447
 ANTICIPATED REVENUES			
Excise Tax	195,000		
Boat Excise	3,500		
State Revenue	90,000		
Property Tax	2,762,947		
 TOTAL REVENUE	 3,051,447		

**MUNICIPAL ELECTION
TOWN OF HARTLAND
FRIDAY, MAY 6, 2016
OFFICIAL BALLOT (SAMPLE)**

Place a cross (X) or a check (☐) in the square to the left of the name of the candidate for whom you choose to vote. You may vote for a person whose name does not appear on the ballot by writing the persons' name and municipality of residence in the blank space provided and marking the square at the left.

IF YOU MAKE A MISTAKE, YOU MAY REQUEST A NEW BALLOT.

VOTE FOR NO MORE THAN ONE

3-YEAR TERM

SELECTMAN

SHIRLEY HUMPHREY

HARTLAND

HARTLAND

VOTE FOR NO MORE THAN THREE

3-YEAR TERM

BUDGET COMMITTEE

BARBARA DAY

HARTLAND

VACANT

HARTLAND

VACANT

HARTLAND

HARTLAND

HARTLAND

HARTLAND

HARTLAND

VOTE FOR NO MORE THAN ONE

3-YEAR TERM

R.S.U. #19 DIRECTORS

VACANT

HARTLAND

HARTLAND

WARRANT FOR TOWN MEETING

(Draft, Please see posted warrant for final wording)

To: Rusty Dickey, a resident of the Town of Hartland, Maine,
County of Somerset

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Hartland in said county, qualified by law to vote in town affairs, to meet and assemble at the Hartland Town Hall in said town, on Saturday, May 7, 2016 A.D. at 9:00 in the morning then and there to act on the following articles:

Art. 1: To choose a moderator to preside at said meeting.

Art. 2: To see if the town will vote to authorize the Board of Assessors to apply \$50,000 of the undesignated fund balance to reduce the 2016-2017 tax mil rates.

Art. 3: To see if the Town will vote to authorize the Board of Selectman to apply \$65,000 of the undesignated fund balance to the following reserve accounts; 200th Birthday Celebration reserve \$ 30,000, Equipment reserve \$ 25,000 and Fire Department reserve \$ 10,000.

Art. 4: To see if the town will vote to accept any or all funds or property from Federal, State or private funding in the form of grants or donations, public or anonymous that the Municipal Officers deem appropriate and in the best interest of the Town.

Art. 5: To see if the Town will vote to authorize the Municipal Officers, on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes and/or sewer bills thereon, on such terms as they deem advisable and to execute quit-claim deeds for such property.

Art. 6: To see if the Town will vote to authorize the Municipal Officers to dispose of equipment, vehicles or furniture no longer necessary to Town operations that the Municipal Officers deem appropriate and in the best interest of the Town.

Art. 7: To see if the Town will vote to establish Sept 15 & Mar 1 due dates on taxes, and set the interest rate at 7% that shall be applied after the due dates.

Art. 8: To see if the Town will vote to authorize the Tax Collector to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S.A., sec 506.

Art. 9: To see if the Town will vote to authorize the Selectman to borrow money in anticipation of the ensuing year's taxes, if necessary.

Art. 10: To see if the Town will vote to authorize the Selectmen to serve as Assessors and Overseers of the Poor.

GENERAL GOVERNMENT

Art. 11: To see what sum the Town will vote to raise and/or appropriate for the following General Governmental accounts:

Request:

Pay to Officers	\$ 7,500
Administration	\$150,550
Town Office	\$ 27,300
Assessing	\$ 19,000
Office Equip/Tech	\$ 12,500
Social Security	\$ 19,000
Contingent	\$ 10,000
Abatements	\$ 6,000

TOTAL	\$215,850
-------	-----------

Selectman & Budget Committee Recommends \$ 215,850

PROTECTION

Art. 12: To see what sum the Town will vote to raise and/or appropriate for the following Protection accounts:

Request:

Fire Department	\$ 33,350
Street Lights	\$ 20,500
Traffic Guides	\$ 2,121
Dam	\$ 3,000
Hydrant Rental	\$ 98,500
Animal Control	\$ 7,450
Insurance	<u>\$ 66,300</u>

TOTAL \$231,221

Selectman & Budget Committee Recommends \$231,221

HEALTH & WELFARE

Art. 13: To see what sum the Town will vote to raise and/or appropriate for the following Health & Welfare accounts:

Request:

General Assistance	\$14,400
KV Transit	\$ 560
Somerset Hospice	\$ 300
Tri Town Food Bank	\$ 2,000
Hartland/St Albans Srs	\$ 500
Food/Legion Bldg.	\$ 200
Crisis Counseling	\$ 500
Kennebec Health	\$ 100
Life Flight	\$ 500
Mid Maine Larcros	<u>\$ 100</u>

TOTAL \$19,160

Selectman & Budget Committee Recommends \$19,160

PUBLIC WORKS

Art. 14: To see what sum the Town will vote to raise and/or appropriate for the following Public Works accounts:

Request:

Labor	\$ 16,321
Roads	\$ 150,000
Snow Removal	\$217,120
Town Truck	\$ 6,000
Cemeteries	<u>\$ 25,118</u>

TOTAL \$414,559

Selectman & Budget Committee Recommends \$414,559

SANITATION

Art. 15: To see what sum the Town will vote to raise and/or appropriate for the following Health & Sanitation accounts:

Request:

Transfer Station	\$129,425
Code Enforcement	\$ <u>10,000</u>

TOTAL \$139,425

Selectman & Budget Committee Recommends \$139,425

RECREATION

Art. 16: To see what sum the Town will vote to raise and/or appropriate for the following Recreation accounts:

Request:

ITCC	\$ 2,000
Library	\$46,670
Pool	<u>\$11,300</u>

TOTAL \$59,970

Selectman & Budget Committee Recommends \$59,970

PUBLIC SERVICE

Art. 17: To see what sum the Town will vote to raise and/or appropriate for the following Public Service accounts:

Request:

KVCOG	\$ 2,500
MMA	\$ 2,420
SEDC	\$ 100
Chamber Commerce	\$ 200
Street Flags	\$ 500
First Park	\$13,000
G M L A	<u>\$ 3,000</u>

TOTAL \$21,720

Selectman & Budget Committee Recommends \$21,720

DEBT & INTEREST

Art. 18: To see what sum the Town will vote to raise and/or appropriate for the following Debt & Interest accounts:

Request:

ME Municipal Bond Bank	\$=186,000
Salt/Sand Shed	<u>\$ 5,910</u>

TOTAL \$191,910

Selectman & Budget Committee Recommends \$191,910

Art. 19: To see if the Town will vote to increase the Property Tax Levy Limit of \$857,734 established for Hartland by State Law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit. (This article only needs to be voted on, if the budget is increased more than \$37,388 in the preceding articles).

Art. 20: To see if the Town will vote to apply from the following accounts for the 2015/16 budget:

Request:

Excise Tax	\$195,000
Boat Excise	\$ 3,500
Departmental Accounts	\$ 20,000
Highway Assistance	\$ 16,000
(for Capital use only)	
Other	<u>\$ 18,000</u>
TOTAL	\$252,500

Art. 21: To see if the Town will vote to allocate the snowmobile registration funds received from the State of Maine to Smokey's Angeles Snowmobile Club for the maintenance of snowmobile trails for the benefit and use of the public.

The Registrar will be in session for the purpose of revising and correcting the list of voters on Saturday, May 7, 2016 from 8:30 a.m. to 9:00 a.m. in the Town Hall.

Given under our hands this 21 day of March, A.D. 2016

A True Copy
Attest:

Judith Alton,
Selectman

Russell Dickey
Resident of Hartland

Shirley Humphrey,
Selectman

Harold Buker,
Selectman

Town Manager / Selectman

To: The Citizens of the Town of Hartland,

As always, it is my pleasure to report to you as the Town Manager on behalf of the Selectmen and myself.

HARTLAND POLLUTION CONTROL FACILITY (HPCF)

Chuck Applebee of Water Quality and Compliance Services of Wiscasset, ME is still under contract to provide a Superintendent's license for the HPCF. Chuck also performs quarterly inspections for the landfill. Paul Wintle (one of our first superintendents) is currently working for Water Quality and Compliance and serves one day a week in Hartland. Jake Butler (one of our own) has successfully passed his Grade III Wastewater Operators License and is working on his Grade IV. We are very proud of his accomplishments as he is only 20 years old and he is working towards being our Plant Superintendent. Jake has had the privilege of working with two of Maine's highly respected wastewater professionals (Chuck and Paul).

We are continuing on with a major upgrade at the HPCF. It is a \$9,500,000 project which we decided to combine two projects into one. We have secured and received Maine Municipal Bond Bank's approval to borrow \$2,000,000 to receive \$7,500,000 in grants which makes the funding package 28% loan to grant which is rare today. We have secured \$6,500,000 in grants/loan forgiveness at this time and we are waiting on another \$1,000,000 CDBG grant decision. The Town's portion of this debt service will be approximately \$10,000 per year as long as the Tannery is operating. In the event that they go away, we are designing systems that can be efficiently operated in their absence. Either way, this is an exciting project and a win for the Town of Hartland.

Currently, Tasman Leather Group, LLC's cost share is at 85% and will be advancing to 90% July 1, 2016 with them paying debt service again. Thank you, Tasman Leather Group, LLC for agreeing to pay your fair and equitable share of the HPCF budget!

2016/2017 will be the first year in the history of the HPCF that the budget will be funded 100% by the users including debt service.

HARTLAND LANDFILL

We are still negotiating with potential partners for our landfill. We completed our construction project to line the easterly slope of the attenuated landfill. This was funded by a \$250,000 grant from the Northern Border Regional Commission and a \$150,000 match from the Town of Hartland and the Tasman Leather Group LLC from a reserve account. This project was completed in the \$377,000 +/- range and we are going to be reimbursed approximately \$138,000 from the State of Maine Department of Environmental Protection for improving an attenuated landfill.

We did gain a projected 74,000 +/- cubic yards of useable capacity. We are still working with the DEP to change our license so we can take in waste from other sources. Currently, our license only allows for Hartland/Tasman Leather Group LLC sludge and some leather manufacturing by products. The increased capacity is coming from a design concept that keeps us within our licensed footprint.

The landfill is still the biggest area of concern from the Town's perspective. We have an unfunded liability of \$4,000,000 for closure and post-closure costs as we must maintain the testing for 30 years once closed. Chris is still diligently working on this project with care and concern. It is slow and frustrating, but we will continue to be persistent.

TOWN OF HARTLAND

One very exciting thing that happened for the Town of Hartland this year was the plan to redevelop the Annex property. This was not on the agenda at all however, Cal Warner, owner of Cal's Way will be purchasing the property from the Town. We have established two LLC's to protect the Town from liability with the Annex property and the Town currently owns the Annex. There have been several negotiations and meetings to accomplish this but it is moving forward at a decent rate. Our goal is to have one portion of the

property transferred to Cal's Way by July 1, 2016. Cal intends to put a fabrication shop at the Annex and employ 6 to 10 people. The Town will be providing \$40,000 in match money to receive a \$200,000 Brownfield grant for environmental issues concerning lead paint and asbestos. A second grant is in the works for Petroleum cleanup in the amount of \$200,000. A third grant had been applied for environmental assessment which is \$200,000 too. The Town of Hartland thanks you Cal for taking on this project to help improve our Town and get this property back on the tax rolls!

We managed to spend \$195,660.05 on road improvements last year. A tally will be available at Town meeting, but we provided service on 17 roads. We are looking to spend about the same this year, but with a more centralized focus and the details are not worked out at this time.

The Comprehensive Plan Committee is about half way through the process and we must be complete by December 2016 per grant agreements.

Goals for 2015/2016

Secure two or three partners for the landfill to generate revenue

Not done

Get the Aeration/Lagoon project designed, bid, and under construction

Combined with second part of project to make one project

Do one major ditching/culvert project this summer

Did ditching on several roads

Continue adding data and learning the Road Plan software

Utilizing for decision making and constantly improving

Work on the Comprehensive plan with the team

50% complete

Apply for the \$1,000,000 CDBG grant in winter of 2016

Applied March 4, 2016

Our Goals for 2016/2017

Get the landfill additional financial partners/customers

Finish the Comprehensive Plan

Continue working with the Road Plan

Finish design at HPCF for the \$9,500,000 project and prepare for 2017 Construction

Get Some Portion of the Annex Property Rehabilitated and ownership transferred to Cal's Way

Study benefits of moving Transfer Station to the Landfill site

As always, we would like to thank all the town employees for all that they do. Their dedication, loyalty, and hard work serve the community well!

Sincerely

Chris Littlefield
Town Manager

Shirley Humphrey
Selectman

Judith Alton
Selectman

Harold Buker
Selectman

To the Residents of Hartland:

I want to thank you for allowing me the privilege of serving you as Town Clerk and Registrar of Voters. I am a Certified Clerk of Maine with several years of experience within municipal government. The position of Town Clerk is a challenging one and one that I take very seriously. I look forward to assisting you in any capacity that I can, so please feel free to contact me. I can be reached during normal business hours at 207-938-4401 or by email at hartlandmainetownclerk@gmail.com.

DOGS:

Dogs must be licensed yearly. Licenses are available October 15th. Non-altered dogs are \$11.00 and altered dogs are \$6.00. A late fee of \$25.00 per dog begins February 1st. Any dog that remains unregistered may also be summonsed to court by the Animal Control Officer...so please don't delay! These fines and deadlines are required by state law and cannot be waived locally.

Dogs licensed: 166

Kennels licensed: 0

VITAL RECORDS:

The State of Maine Office of Vital Records is working on a state-wide electronic system for all births, deaths, and marriages.

Currently all births and deaths are handled at the state level, but can still be obtained at the local level for the convenience of residents. One certified copy of a vital record is \$15.00 for the first record and \$6.00 for every record after that, purchased at the same time.

Births: 19

Deaths: 20

Marriages: 12

Town Elections will be held May 6, 2016 from 10 am – 8:00 pm

Town Meeting will be held May 7, 2016 at 9:00am

Melanie Alexander
Hartland Town Clerk

REPORT OF THE CODE ENFORCEMENT OFFICER AND THE PLUMBING INSPECTOR

It continues to be my pleasure to serve the Town of Hartland as its Code Enforcement Officer, Plumbing Inspector and its Health Officer. There were 34 Land Use Permits issued and 16 Plumbing Permits Issued. The Land Use Permits were issued for uses such as new house construction, additions, barns & garages, earthwork, commercial business, signs and several for the demolition of existing structures. There were some minor violations during the year. Please remember that the Town's people enacted all of the Town's Ordinances to preserve everybody's property rights. If you have any questions, or if I can be of any help, please feel free to contact me at the Town Office. I'm in the office on Wednesday from 12:30 to 4:30 and the Town Office employees can reach me on the days I'm not in.

Respectfully Submitted,
Albert Tempesta
CEO/LPI/LHO
Town of Hartland

ANIMAL CONTROL OFFICER

The Animal Control Officer (ACO) is responsible for enforcing municipal and State ordinances relating to the regulation and control of dogs and other animals.

The Town of Hartland contracts with Charles Gould, a certified Animal Control Officer, on a yearly basis to enforce dog licensures, respond to complaints of loose or stray domestic animals, and rescues and/or aids in the rescue of trapped, wounded, sick or injured domestic animals. The local ACO is unable to handle undomesticated animals.

If you need assistance, please contact Charles at (207) 612-6991 or (207) 938-3872.



HARTLAND VOLUNTEER FIRE DEPARTMENT

I submit the Hartland Volunteer Fire Department annual report for the year 2015 for your review. This report was developed to provide and update of the department's activities and accomplishments for the elected officials, Town Administration, department personnel, citizens, and interested parties.

During 2015, the department accomplished several important benchmarks while maintaining essential services. I wish to acknowledge the dedicated firefighters of the HVFD. These people provide excellent service, support, and assistance. In addition, I wish to thank the neighboring fire departments that provided valuable assistance throughout the year.

Several fundraisers were facilitated by the HVFD during the year. Included were a Bottle Drive, Boot Toll Booth, Fishing Derby, and a Hunter's Breakfast. Proceeds from these fundraisers enabled the department to purchase new pagers, radios and other misc. equipment.

We have also made several improvements to HVFD. These improvements include purchasing and installing a new truck body on Utility 5, new walls were constructed and painted on the 2nd floor of the fire station, and new doors, windows and trim were also installed. We are now in the process of refurbishing the flooring from the 3rd floor of the Town Hall for use at the fire station.

The HVFD responded to 119 calls during 2015. These calls included:

11 Downed trees/power lines	5 Mutual Aid Calls
6 Woods/brush fires	3 Chimney Fires
9 Fire/Sprinkler alarms	14 Structure fires
1 Snowmobile fire	2 Traffic Control
1 Dumpster fire	2 Smoke/fire Investigation
1 CO Alarm	4 Stand-by
34 Car Accidents	1 Animal Rescue
1 Assist Citizen	15 Ambulance Assists
1 Plane Crash	1 Burning Barrel
1 Water Rescue	2 Water Problems
1 Missing Child	3 Propane Gas odor

I would like to extend my appreciation to the members of the Fire Department for their tireless dedication and professionalism. Without their willingness to sacrifice family, work, and their professional lives on a daily basis, the citizens of Hartland would not receive the professional services they deserve. We have received donations throughout the year from folks expressing thanks and gratitude both for the work we perform. We appreciated this support. The members of the Fire Department consider it an honor to serve this community. Lastly, I would like to acknowledge that through the generosity and support of the Town of Hartland.

Respectfully submitted,
Tim Kuespert, Fire Chief

Yearly Report Local Sealer of Weights and Measures 2015

This job has been done through the State of Maine Dept of Agriculture (DOA). As an independent contractor. And requires all Local Sealers to be appointed and sworn in at every town office every year.

Late in the year 2013 a bill was passed by the State Legislators, which had an attachment added to it at the last minute, stating that Town's no longer have authority to appoint people to State Jobs.

On April 20th, All Local Sealer across the state received registered letters from the office of State of Maine Assistance Attorney General, stating that we are no longer authorized to do any Weights and Measures work, and must stop immediately.

The (DOA) does not have enough full time employees to test all the fuel pumps and scales tested each year by local sealers, as well as doing the work of their normal year. And at last report due to a State hiring freeze, cannot hire any new full time employees to do this work.

So this means, diesel meters, gasoline pump meters, store scales and taxi can meters, having a low priority, will not be tested every year as in the past.

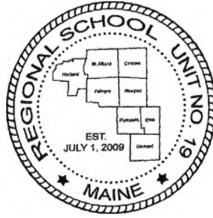
There is currently no law stating these have to be tested yearly, The (DOA) said they will try to get these tested every two years. But with only eight state full time sealers, this will likely be more than two years.

All pump owners will still have to pay for this service every year.

Many Local Sealers have contacted area State Legislators to try and get this bill reversed, but as today's date, as far as I know, little or nothing has been done by them.

If anyone has a concern that a scale or pump did not dispense the amount that you think it should have. You will now have to call the State (DOA) Quality Assurance and Regulation at 287-7587 who will then, sent a person to check out the complaint.

Tim Briggs
Local Sealer
717-7295



REGIONAL SCHOOL UNIT 19

Corinna Dixmont Etna Hartland Newport
Palmyra Plymouth St. Albans

PO Box 40 (182 Moosehead Trail)
Newport, ME 04953-0040
Telephone (207) 368-5091
Fax (207) 368-2192

Mr. Raymond L. Freve, Interim Superintendent of Schools
Dr. Janet J. Morse, Asst. Supt. /Dir. of Instruct. Improvement

December 21, 2015

To: Residents of RSU 19

From: Raymond L. Freve, Interim Superintendent
Re: Yearly Town Report

I probably need to introduce myself, though many of you might recognize the name. I served MSAD No. 48 (now RSU 19) from 1988 to 1994 as your Superintendent of Schools. My tenure as of this date is two days as the Interim Superintendent.

I am still looking into the issues that need addressing, but recently attended the Public Forum on the School Construction Project, that is 100% State financed. This project should ease many of the educational and financial needs of this District.

I look forward to meeting and working with you to address our mutual goals of improving the school district's education and financial state.



Irving Tanning Community Center

62 Elm Street * Hartland, Maine 04943

Phone (207)938-4456 * Fax (207)938-5148

Citizens of St. Albans, Hartland & Palmyra,

Irving Tanning Community Center is operated through a thirteen member Board of Directors each representing a group with an interest in the facility. RSU #19 provides the operating costs, maintenance, and cleaning of the Center. Scheduling of events is done through the office at the Hartland Consolidated School.

The children from Hartland, Palmyra and St. Albans participate in tri town soccer, basketball and cheerleading programs. Due to league rules baseball/softball teams have to be fielded by individual towns. The Center is used to play many of the games. The Youth Sports Program involves a lot of volunteers who coach and supervise the students. Games and practices are held at the Irving Tanning Community Center weeknights and Saturdays.

Irving Tanning Community Center is also available for private events. Birthday parties, bridal and baby showers, anniversary parties, and family functions are some of the events that have taken place at the Center. Area groups use the Center for dances, concerts, trainings and meetings.

If you are interested in using Irving Tanning Community Center please contact the office at the Hartland Consolidated School for a "Building Use Form". If you are interested in being part of the Center or if you have any suggestions or ideas for programs to better serve our community please contact me via email at dkimball@rsu19.org.

We welcome your support.

Respectfully Submitted by,

Denise Kimball
Secretary, Irving Tanning Community Center

GREAT MOOSE LAKE ASSOCIATION

The Great Moose Lake Association (GMLA) is a 501c3 community organization of homeowners, the family and friends and business members that enjoy and protect Great Moose Lake in Hartland, St Albans and Harmony.

Our lake is a core part of our town and our future. Many residents enjoy the lake in so many different ways: boating, swimming, fishing, viewing, listening to the loons, watching the sunsets, vacationing, celebrating occasions and creating family memories. The GMLA priority is to protect and preserve the lake for everyone's enjoyment and benefit for many years to come.

We have several initiatives including a comprehensive water testing program, funding for erosion control projects, a July 4th boat parade, support for the loon count, an annual July picnic/bbq where we host our annual general meeting, and a winter ice-fishing derby. Our communications program includes an active Facebook page, with lively discussions, and lovely photographs; an annual paper newsletter to members and the community with information, stories and news on the lake; and an email newsletter six times per year. Our board meets 4 times a year and we welcome members and guests to our open board meetings.

Water Testing

The GMLA organizes and funds regular, professional, independent water testing several times during the summer and fall season. We also pay for testing to detect any invasive plants. Testing is also conducted around the boat landing including 500' of waterfront and up to 12' water depth by kayak and also with a person in SCUBA gear. Our member Rich Woodbury tests the water every two weeks using a Secchi disk to determine our water clarity.

We are pleased to report that our water quality remains above average, with good results on clarity with no detected invasive plants. Thirty-one native plant species were observed during the course of the water survey, as was a dense colony of freshwater mussels, and several colonies of bryozoans. Freshwater mussels and bryozoans are associated with good water quality. We publish

the results of the water testing in our newsletter and on our Facebook page.
Erosion Control

The GMLA membership also supports several erosion control projects to protect the lake. We actively seek out proposals from members and the community for these projects and we provide matching funding for these projects.

Loon Count

We are active supporters of the annual loon count organized under the Audubon Society by Mary Ellen Bossom. The loon count for 2015 was 41 adults and 6 chicks. We have been educating the public on speed controls in the Narrows area of the lake, as we have reports and sightings of speeding vessels, potentially harming our loons. Please slow down, be safe and protect our loons.

Annual Picnic BBQ and AGM

We invite members and the community to our annual picnic/bbq where we hold our annual general meeting. This is a fun gathering of about 100+ people from around the lake. Details of the location are posted across all of our communications platforms.

4th of July Boat Parade

We hope the community will join us on the lake for our Boat Parade on the 4th of July with a 3pm start. Many boaters decorate their boats and the parade can be enjoyed on the water and from the shore. Details are posted on our Facebook site and in our newsletter.

Ice Fishing Derby

We hope the community will join us annually for our ice fishing derby. We aim to hold this in February (weather dependent) with several prizes in many categories. Details are posted on our Facebook site and in our e-alerts and in posters around town.

Safety and Education Programs

The GMLA supports education and safety programs around the lake. Recently we provided educational programs to fisherman on the use and adverse impact of rubber and/or lead worms used in fishing that have harmed our lake fish and birds. We provide and

maintain safe community signage around the lake. We are interested to hear from the community on future education efforts that will help protect and preserve the lake.

Financial Support

Our annual budget is approximately \$8000-\$10,000 depending on our programs, and funding of erosion control projects. Funds come from The Town of Hartland, member contributions (suggested annual donation of \$20), and business support through donations and purchase of advertising in our newsletter and e-alerts. The Town of Hartland generously supports the GMLA with \$3000; and our members, newsletter advertisers, and businesses also provide significant financial support. We thank the town and our members and friends for their support. We are currently seeking funds from the adjacent towns of St Albans and Harmony that also enjoy the lake and we will keep you informed on this progress in our newsletter.

We have 13 active, engaged board members and we are always seeking volunteers to help with our annual meeting, water testing, merchandise, communications and other jobs. We liaise with several other organizations around the state with an interest in protecting lakes and advancing the capabilities of boards of Lake Associations.

Please feel free to contact a GMLA board member, or MaryKate (Scott) Cianchette the President of the GMLA (MaryKateScott@gmail.com), message us on Facebook or send a note to PO Box 555 Hartland ME 04943 with your comments or suggestions for The Great Moose Lake Association.

Respectfully submitted MaryKate (Scott) Cianchette President
GMLA
February 2016

GMLA Board Members:

Gail Allen (Secretary), Heather Bisson, Nate Bisson, Don Childs (VP), Lynda Childs, MaryKate Cianchette (President), Lori Findaca, BettieJayne Frosch, Mike Gallagher (Treasurer), Shannon Griffith, Randy Lary, Steve Seekins, Kevin Thies

Hartland Historical Society

Greetings from Your Hartland Historical Society,

Another year has passed and HHS is very proud of what we've accomplished for a small organization. Over the past four years, our efforts have focused on the restoration...reclamation, of the town's neglected cemeteries. We understand the town has withstood some trying financial times. But it is certainly time to focus on our cemeteries with cleaning and repairs, and HHS willingly took on that role.

To help with continued maintenance, the selectmen accepted an HHS proposal that a Cemetery Advisory Committee be established to help administrators with future efforts.

With the success and rededication of the Ireland Cemetery on Pleasant Street, HHS embarked on restoring the Fuller's Corner cemetery, holding a rededication there in September 2015. In 2016, work on the Starbird-Jordan and Black Stream Cemeteries should be completed. With some available town funds and our Hilda Nutter Memorial Cemetery Fund, this work can be completed with a little money to spare for a few repairs in other cemeteries, possibly Nevens or Pine Grove. We hope you will continue to support our efforts with your donations and attendance at our annual fundraiser, and of course, support the allocation of town funds when available.

To maintain an historical tradition, HHS was called on to help organize the annual Hartland-St. Albans Memorial Day parade in 2015. HHS member Elmer Littlefield led this effort with help from both communities, and other organizations.

HHS is renewing its efforts towards finding a home for the society and its various collections. Currently our target is the former Linn Woolen Mill office on Commercial Street, if we can secure it from the bankruptcy process of the former Irving Tanning operation. Some of you know that building as the one-time leather shop or town library. Other locations have been suggested, but this one could be workable, possibly for a seasonal museum....we just need to get the building. If we are successful, we hope you will support fundraising and work parties to make it useable.

We are a small organization with, perhaps, some big dreams. We depend on your support. Recently, our official membership and support topped 93 individuals and families. Many

of those are just supporting members, who receive our quarterly newsletter by mail or email, and annually pay a \$10 family membership fee. Most of them don't attend our monthly meetings, the second Monday of the month, 6 p.m., at the Irving Tanning Community Center, and many live far away. But through the Internet, we have attracted 283 "followers" to our Facebook page. What could this organization accomplish if we could convert more of those "supporters" into paid members, and perhaps working members? If you are part of that group, please consider joining us....if only with your paid membership. Or if you haven't found your way to our Facebook page, please check us out.

We owe a sincere debt to Ann and Nat Foss (of Palmyra!) who serve as HHS officers, Ann as secretary and Nat as treasurer, and maintain our Facebook page. Ann regularly communicates with our Facebook friends and HHS members, finding answers to questions and posting many photos and history items to the page. We also should extend our gratitude to Bruce Fowler who, although unable to attend meetings regularly, faithfully researches and reports on Hartland history through our Facebook page.

In this report, we have mentioned just four members of the core group of the 12 to 15 active members who attend meetings and help out with our fundraising and restoration/preservation projects. We hope you'll join us to see what you're missing or perhaps to tell us what else we need to focus on in our efforts.

Brenda Seekins
brendaseekins@gmail.com 207-938-4248



Hartland Public Library

16 Mill St.

Hartland, ME 04943

207-938-4702

February 27, 2015

Dear Hartland Citizens,

I want to thank you for the warm welcome I received as the new librarian for Hartland Public Library. You have all made the transition a pleasant learning experience. It is an honor and a privilege to serve you as your librarian. Your kind words have been very welcome. I hope to continue to make this the best library possible and many have helped by donating time, books and movies, and by making suggestions. Although I still have things to learn about the community, I look forward to continuing to serve the people of Hartland.

If you have been to the library in the past nine months you have probably noticed a number of changes beyond the new face at the desk. We have reorganized the shelving so items are easier to find and the different sections are easier to traverse. A reading nook and a space where children can relax and read or build a puzzle in between the shelves has been added. Other sections have been moved completely to support this.

We continue to add new materials, in addition to newly released fiction and nonfiction; we rely on and strongly encourage your suggestions and interests as well as generous donations from you. Libraries are not and should not be for profit entities and your donations help us to continue to offer the best library services possible. Everything you donate to YOUR library is given back to you in the form of new materials, high speed internet, and programming which I hope to bring more of as my tenure continues at the Hartland Public Library.

Current programming includes Story Time, which I have restarted and is held on Wednesdays at 3:30, where stories are

read, followed by a craft that is related to the theme of the week. We also continued to provide free lunches during the summer for children through RSU 19 and will do the same this year. We also continued to hold children's programming throughout the summer which included the Tri-Town Science Fest in at Hathorn Park in cooperation with the Pittsfield and Newport Libraries as well as The Cornerstones of Science Foundation, along with programs from L.C. Bates and a children's author. I plan to expand to a fully-fledged summer reading program this year, including an iPad donated to us by a very generous patron which will be given to this year's top reader. In December we held a Month of Forgiveness in which many of you returned long overdue items and had over \$1000 in fines forgiven just for coming in to see us and we plan to hold this again in 2016.

If you haven't been to the library, please come join us! We have something for everyone here at the library, including high speed Wi-Fi that is available 24/7.

Sincerely,
Nick Berry, MLIS
Hartland Public Library

Hartland / St. Alban's Senior Citizens

December 31, 2015

Our members are glad to report that we have had another successful year.

We meet every Tuesday from 9:00 am – 1:00 pm. Our attendance averages about 25 people weekly. To many, this is the only day of the week for socializing with others.

We try to keep up to date on community and elderly issues and lend a hand where needed.

Our group would be glad to welcome you Tuesday in the Hartland Fire Department meeting room.

The seniors are grateful for your donation. Without your help, we could not continue. Thank you all.

Sincerely,
Meredith Randlett, President
Joyce Kenney, Secretary

SMOKEY'S ANGELS SNOWMOBILE CLUB, INC

We started off the 2016 snow season with little snow to begin with. We have gotten a little more now but not nearly as much as we would like to see to be able to drag and have really good trails. Hopefully it will come soon. Our volunteers do all the work without being paid to keep the trails groomed and I hope when you are riding on our trails you ride them with respect. If you see any of our members on the trail please stop and tell them how much you appreciate all their hard work. There was a lot of work that had to be done last fall concerning large trees down over trails, culverts to replace, brush to trim and all kinds of things not mentioned before the snow falls. This again is all done by volunteers. If you can donate any time to help in what seems to be never ending please contact a member of the club. Plum Creek is wooding in some areas and those trails are either closed or they have plowed wide enough that there should not be a problem with trail riding. There is word that Plum Creek may be selling their land. Elwin did talk with a person and they said if that happens they don't see any trouble with us still using their land for trail riding. Let's hope not, as a lot of our trails are either on their property or cross it. We have always had a good relationship with them and want to keep it that way. Thanks again to John Getchell who does a lot of work for us at a very fair price. We certainly appreciate it. Always remember it is a privilege to be able to ride on other people's land so please stay on marked trails. Without them letting us use their land there would be no trails to ride on and no club. Please never take this for granted. We would like to thank the ATV club again for all their help. We share many trails with them and by working with them it makes for a better trails system for all to enjoy. Our thanks to Mark, who is a member of both clubs, for all his hard work. He has checked out and cleared many trails himself and we are thankful for him. We have had our trails inspected again this year and got great remarks. We try to keep everything marked good but if anyone sees something that needs further marking please let a member of the club know so it can be fixed. Thanks to those who do all the paperwork for the grants. We certainly need them to help keep us existing. We have had some expensive repairs on the buggies. We also purchased a drag to help open up the trails the first of the season. It takes a good base to be able to use the bigger machines

effectively. We will again be making the turkey pies the end of April. They are \$12.00 and we will be putting an ad in the Rolling Thunder as to who to call if you would like to purchase some. Last year we made 211 pies and the profit from these is used for our donation to Pine Tree Camp. Last year we donated \$1900.00 and this paid in full for a person to attend camp for free. We again at Christmas time donated \$200.00 each to the Hartland Library and the Hartland and Canaan Food Cupboards. The Margaret Chase Smith scholarship applications are available to any graduating senior whose family has been a member of the club for 2 years as of January 1, 2016. The selected student or students will be awarded a \$250.00 scholarship payable at the beginning of their second semester. The application can be obtained by contacting Joan Connelly at 938-2169. We urge anyone who owns a snowmobile and enjoys riding our trails in our area to join your local club. We always are thankful for our members who always rejoin and have been so grateful that we have new members. We also have some younger members who have given so much of their time to this club and we want them to know how much they are appreciated. Remember, if there is no club there are no trails to ride on. So if you have not renewed your membership for this year or perhaps you have not join for a few years please do as we certainly want you as a member and to attend our meetings as we very much want to hear from you as your input is very important to us. We meet the first Tuesday of each month except the months of June, July and August at the Hartland Public Library at 7:00 pm. Our November meeting is the second Tuesday because of voting. You don't have to own a machine or ride our trails to attend our meetings. We welcome you. As I have said before it take a lot of volunteers to keep our trails in good shape and if you can donate any time please call one of our trail masters. Elwin Littlefield at 938-4905 or Artie Burrill at 938-4762 they would certainly appreciate your help. Remember safety is our number one priority in riding a snowmobile. Always ride to the right, keep your speed down and ride safely.

Respectfully submitted,
Irene Dolly Robbins, Secretary

TRI-TOWN FOOD CUPBOARD REPORT TO THE TOWN

January 28, 2016

Tri-Town food Cupboard has had another busy year providing food to the low income citizens of Hartland. Hopefully we have reached everyone needing assistance.

Our board of directors consists of citizens of the three towns we serve, as do the many volunteers. We wouldn't be able to do this work without these people who give freely of their time. No one is paid for the work they do.

We continue to apply for grants each year and depend on the generous donations of the three Towns, area groups and individuals to keep our shelves stocked. TTFC is very fortunate in that the donations have been enough to enable us to give out healthy food to those who need it.

We thank the Town for its continued support of this program.

Sincerely,
Judy Alton, President

Kennebec Regional Development Authority Annual Report: 2014-2015

The Staff, General Assembly, and the 24 member communities of the Kennebec Regional Development Authority are pleased to present this annual report for the fiscal year ending June 30, 2015.

Financial Overview

At fiscal year-end 2014-2015, KRDA's government funds reported a positive fund balance (equity) of \$127,648, an improvement of \$335,381 from the previous fiscal year. This is the first positive fund balance since 2001. Annual revenue distributions, to member

communities totaled \$227,344. We reduced our long term debt principal by \$377,317. This included paying off the loan balance with Camden National Bank, in the amount of 139,733. This was an unbudgeted expenditure (taking advantage of unanticipated revenues) which resulted in the annual expenditures exceeding revenues. We are still on target to pay off our long term debt in fiscal year ending June 30, 2021. The total long-term debt for the organization stands at approximately \$1,222,034. For investments, we have 2 CD's and a money market account at the Maine State Credit Union totaling \$203,796; a savings account with TD Bank totaling \$242,681 and; a CD with Skowhegan National Bank totaling \$187,898. These cash allocations represent designated funds toward a small operating reserve, and a growing infrastructure reserve. These funds could be used for future capital expenditures should the KRDA membership so decide at some point in the future. We project adequate cash flow for operations and debt service through the coming fiscal year without additional borrowing or increases in the municipal assessments which have remain unchanged since 2007.

Operations Overview

During FY 2014-2015, the organization began executing a long term operational plan for the development of the existing serviced lots on the park. The first phase – and main effort – of this plan, is to address the demand side of the park. The operating budget increased the marketing effort in order to “establish credibility with investment attraction.” The intent is to triple the marketing effort, over an 18 month window beginning in January 2015, and establish a greater density of leads, through our networking activities. Once this phase is completed, the operational plan will focus on addressing the supply side of the park – to incentivize developers to FirstPark both operationally and financially. Through this process, we hope to develop the remaining serviced lots (which total seven) by the time the debt service is paid off. If we are successful in this effort, this will help with the on-going effort to eventually position the KRDA so that it can operate independently at or about the time the existing long term debt is paid off. The organization will be actively exploring, identifying and securing additional forms of revenue to place the organization in a position to compete with other regions in the US and beyond.

From the Director's Desk....

The services of our lead generator, Research Consulting International (Montreal, Canada), have been exceptional in support of our networking approach. Their process placed us in front of thirty senior level decision makers of firms to tell our story about the competitive advantages of Central Maine. During the Fiscal Year, we had three firms achieve red carpet status – have followed up on our invitation – to see the value Central Maine has to offer. One firm has incorporated in the state, with plans to locate at FirstPark, when they ready to move over the border from Canada. The other two remain in play.

We have focused all of our networking efforts in Canada – from Halifax to Toronto. This effort has been financially supported with a grant from the Maine International Trade Center, in the amount of \$44,500. This grant is to reimburse some of our travel expenses through December 2017. Central Maine has a competitive value in these Canadian markets. We have intentionally targeted small emerging firms, which are planning their first phased expansion into the US. Supporting this effort, we have built a technical assistance team – from accounting to visas – to help hand hold these firms into our region. I intend to explore additional relationships with developers, some of whom may provide build out solutions for these forthcoming leads into FirstPark. Finally, I am scheduling my attendance at selectmen's/council meetings, to listen and inform.

Respectfully Submitted,
Brad Jackson Executive Director KRDA/FirstPark



Paul R. LePage
Governor

State of Maine
Office of the Governor
1 State House Station
Augusta, Maine 04333

Dear Citizens of Hartland:

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Some are pushing to raise the minimum wage, but I want Mainers to earn a maximum wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here in Maine. It shows the nation that we are serious about wanting people and businesses to come-and stay-in Maine.

Another of my priorities is to lower the cost of student debt in Maine. If young people are struggling with too much student debt, they are unable to afford homes or vehicles. We are now offering programs to help them lower their debt, stay in Maine, begin their careers and start families.

To provide good-paying jobs for our young people, we must also work hard to reduce our energy costs. High energy costs are a major factor in driving out manufacturers, mills and other businesses that need low-cost electricity. I am committed to lowering the cost of energy, not only to attract job creators, but also

to allow Maine people to heat and power their homes affordably and effectively.

And finally, we are making progress to address the drug pandemic in our state. It is my most important duty to keep the Maine people safe. While education, treatment and prevention efforts are important, we must get the dealers off the streets. I am pleased the Legislature has finally agreed to fund my proposal for more drug agents to stem the supply of deadly opiates flowing into our communities, but our law enforcement agencies are still understaffed. We must do more.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,
Paul R. LePage
Governor

SUSAN M. COLLINS

Maine

413 Dirksen Senate Office Building

Washington, DC 20510-1904

(202) 224-2523

(202) 224-2693 (fax)

United State Senate

WASHINGTON, DC 20510-1904

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from 2015.

Growing the economy by encouraging job creation was and remains my top priority. The tax-relief bill signed into law at the close of last year contains three key provisions I authored to help foster job creation and provide small businesses with the certainty they need to invest, grow, and, most important, hire new workers. Another provision I authored that became law last year gives a boost to both Maine's economy and traffic safety. This provision permanently changed the federal law that previously had forced the heaviest trucks onto our country roads and downtown streets, rather than allowing them to use Maine's federal Interstates. In addition, I was glad to help secure another significant award for the University of Maine's deep water offshore wind initiative, which has the potential to advance an emerging industry and create thousands of good jobs in our state.

Maine's historic contributions to our nation's defense must continue. In 2015, I secured funding toward a much-needed additional Navy destroyer, likely to be built at Bath Iron Works. Modernization projects at the Portsmouth Naval Shipyard that I have long advocated for were also completed, as were projects for the Maine National Guard.

I was also deeply involved in crafting the new education reform law to better empower states and communities in setting educational policy for their students. The law also extends a program I co-authored that provides additional assistance to rural schools, which has greatly benefitted our state. A \$250 tax deduction I authored in

2002 for teachers who spend their own money on classroom supplies was also made permanent last year.

As a result of a scientific evaluation of the nutritional value of potatoes required by a law that I wrote, the wholesome fresh potato finally was included in the federal WIC nutrition program. I also worked on other issues important to Maine's farmers and growers, including research on wild blueberries and pollinating bees.

As Chairman of the Housing Appropriations Subcommittee, I have made combating veterans' homelessness a priority. This year's housing funding law includes \$60 million for 8,000 new supportive housing vouchers for homeless veterans. Since this program began in 2008, the number of homeless veterans nationwide has dropped by one third.

Maine has received nearly 200 vouchers to support homeless veterans.

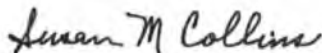
Last year, I became Chairman of the Senate Aging Committee. My top three priorities for the committee are retirement security, investing more in biomedical research, and fighting fraud and financial abuses targeting our nation's seniors. I advocated for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. The Senate also unanimously passed my bill to support family caregivers.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance and has already received more than 1,000 calls.

A Maine value that always guides me is our unsurpassed work ethic. As 2015 ended, I cast my 6,072nd consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Hartland and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Augusta state office, (207) 622-8414, or visit my website at www.collins.senate.gov. May 2016 be a good year for you, your family, your community, and our state.

Sincerely,

A handwritten signature in cursive script that reads "Susan M. Collins".

Susan M. Collins United States Senator

ANGUS S. KING JR.
MAINE

133 Hart Senate Office Building
(202) 224-5344
Website: <http://www.King.Senate.gov>

United State Senate
WASHINGTON, DC 20510

Dear Friends of Hartland:

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate.

Much of my time in Washington this past year has been devoted to the Senate Armed Services Committee and the Select Committee on Intelligence. Protecting our homeland and the people of Maine from terrorism and violence remains one of my top priorities.

Through my work on the Armed Services Committee, I was able to secure several provisions in the 2016 National Defense Authorization Act that benefit Maine. The legislation authorizes the construction of an additional DDG-51 Arleigh Burke Class Destroyer that could be built at Bath Iron Works and expands the HUBZone program to stimulate economic growth at former military installations like the former Brunswick Naval Air Station.

Returning control to teachers, school districts, and states has also been a primary concern of mine. I am encouraged that the Every Student Succeeds Act has become law. It eliminates the burdensome requirements of the No Child Left Behind Act and ensures access to a quality education for all students. A provision I helped author in the bill will give states the opportunity to pilot the use of their own proficiency-based assessments in lieu of federally-mandated standardized tests. Also included in the bill are several measures I secured to promote local input, fund education technology initiatives, and explore new strategies to increase student access to the internet outside of school.

Communities across Maine have taken bold action to improve their broadband connectivity, and I have been proud to foster federal support for these types of projects. My amendments to the Every Student Succeeds Act will promote the type of work already occurring in Washington County, where students who lack broadband access are able to check out mobile hotspots from their local libraries. Additionally, a bill I co-sponsored, the Community Broadband Act, helped pave the way for the FCC to enact rules protecting the ability of municipalities to invest in better broadband. I am excited by Maine's leadership on this important economic development issue and will continue to support local efforts in this area.

After extensive negotiations, the Senate passed a five-year transportation bill that will increase highway and transit funding in Maine and provide stability to improve our transportation infrastructure. The legislation contains provisions I cosponsored to cut red tape and improve predictability and timeliness by streamlining the federal permitting process for large infrastructure projects. Also incorporated in this bill are my provisions to relieve financial regulations on Maine's community banks and credit unions and to reauthorize the Export- Import Bank, a critical tool that supports communities and small business across the state.

Following my inquiries in the Energy and Natural Resources Committee, the National Park Service has announced they will begin exploring strategies to allow park visitors to purchase electronic passes online and will pilot the program at Acadia National Park. These passes would improve access to our nation's most treasured landscapes and would generate resources for years to come. I remain deeply engaged in preserving Maine's natural beauty and strengthening our outdoor recreation economy.

It is with solemn responsibility that I have focused my energy addressing the opioid epidemic in Maine. This work includes convening roundtables with a wide-range of health care and law enforcement professionals to combat addiction; introducing a proposal to safely dispose of excess prescription drugs; cosponsoring a Senate-passed bill that addresses mothers struggling with addiction and the alarming effect it has on

newborns; cosponsoring the TREAT Act, which expands the ability of medical specialists to provide life- saving medication-assisted therapies for patients battling heroin and prescription drug addiction; and calling on the Commander of U.S. Southern Command to increase efforts to stop the flow of heroin at our southern border.

I like to think of Maine as a big small town - and in a small town, the leaders are accessible and eager to listen. In that spirit, I've made it a priority to stay connected with people from all over Maine who e-mail, write, and call with suggestions or questions. If I can ever assist in your interaction with a federal agency, or you have thoughts, concerns, or personal input on a matter that is currently before Congress I hope you will contact me, let me know where you stand, and engage in this critical part of democracy. Please call my toll- free line at 1-800-432-1599 or one of my offices: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, or Washington, D.C. (202) 224-5344. You can also write me on our website at www.king.senate.gov/contact.

As always, I am honored to represent the people of Maine and look forward to working with you for the betterment of our great state.

Sincerely,

A handwritten signature in black ink that reads "Angus S. King, Jr." with a stylized flourish at the end.

Angus S. King, Jr.
United States Senator

Town of Hartland
21 Academy Street
Hartland, ME 04943

Dear Friends,

This past year—my first as your Congressman in the U.S. House of Representatives—I am proud to have supported Maine families local businesses and communities by working hard with Republicans and Democrats to promote policies that will preserve and create jobs and lower energy costs. I have worked to ensure our Veterans and active military members have the services they have earned and deserve, protected the individual rights and liberties they have fought for, and strengthened our national security to keep Americans safe and free.

I have fought tooth and nail to protect and create jobs for Maine. I stood up against the Washington political establishment, including Congressional leadership, to oppose granting fast-track authority to the President, a policy that allows him to facilitate massive international trade agreements that are unfair to American businesses, especially those in Maine. I am also extremely proud to have led the charge in successfully ending unfair and job-killing Canadian subsidies and to win a major victory for Maine by pushing into law a provision that will continue the FDA's use of paper inserts, efforts that combined to preserve hundreds of traditional Maine papermaking jobs.

As a proud member of the Military Veterans Caucus, I have been fighting for our Veterans by supporting several bills to increase funding for Veterans' health programs and hold the VA accountable. I also am proud to have introduced my own bill—the Helping Our Rural Veterans Receive Health Care Act—to give our rural Veterans easier access to their earned health care services by letting local hospitals care for them instead of VA centers far from home. I extend my thanks to all who have served.

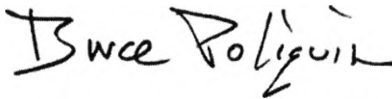
In this first year, I also had one of my own bills signed into law. My critical and bipartisan Child Support Assistance Act will help children and their families receive legally due support in a timelier

manner from delinquent parents. My District offices also helped hundreds of Maine families resolve issues with federal agencies and get the answers, benefits and services they deserved.

There is much more work to be done. Our Great State and Nation face many critical challenges. Please know that I am working hard, every day, to serve you and that I will continue to work here at home and in Washington for our families, local businesses and communities.

If you ever have any concerns or if I can provide assistance, please contact my Congressional Offices in Bangor (942-0583), Lewiston (784-0768), Presque Isle (764-1968) and Washington, DC (202-225-6306), or visit my website at poliquin.house.gov. It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,

A handwritten signature in black ink that reads "Bruce Poliquin". The signature is written in a cursive, slightly stylized font.

Bruce Poliquin
Member of Congress

*127th Legislature
Senate of Maine
Senate District 4*

Senator Paul T. Davis
3 State House Station
Augusta, Maine 04333-0003
Office (207) 287-1505
Home (207) 876-4047
Cell (207) 343-0258
sendavis@myottmail.com

Dear Friends and Neighbors:

I am so grateful and thankful that you've selected me to represent you in the Maine Senate. I am honored that you've put your trust in me and I will continue to work tirelessly for the betterment of our community, as well as for the entire great State of Maine. Please let me provide you with a recap of the first session of the 127th Legislature which ended in July 2015.

We passed a biennial budget that ensured that more Maine families received a tax cut - even more than did in the previous "largest tax cut in Maine history" in 2011. This year's budget also stopped taxes on military pensions, so those who have sacrificed for our country can feel welcomed and at home in our state. We also restructured portions of our welfare system, increased funding for nursing homes, and put far more funding towards eliminating waitlists for services for brain-injured and intellectually disabled Mainers.

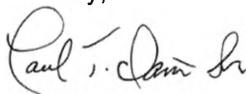
I'm really looking forward to watching how the significant changes we've already made will better the everyday lives of Mainers. I wanted to serve in Augusta in order to have an impact on the direction of our region and our state. Passing vital legislation (and, sometimes, stopping bad legislation) has remained one of my top priorities.

As you know, more changes are necessary. This year, during the second session of the legislature, we need to make progress towards addressing the cost of energy in this state. There are a number of bills that have been proposed that would change the way our state's energy system works, and I look forward to working hard on legislation that would lower your energy costs. I also believe that working to provide support to areas hard-hit by recent mill closings should be a focus of the 2016 session. Fighting the war on drugs

here in Maine will also be a top priority for lawmakers. Several bills have been proposed that will aid officers in combating the drug epidemic.

You have my humble and sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 207-287-1505 or at sendavis@myottmail.com if you have comments or questions, or if you would like assistance in navigating our state's bureaucracy.

Sincerely,



Paul T. Davis State Senator



Joel Stetkis
PO Box 336
Canaan, ME 04924
Cell Phone: (207) 399-7801
Joel.Stetkis@legislature.maine.gov

January 2016

Dear Friends and Neighbors,

This past year has been humbling to serve you in the Maine House of Representatives. It has turned out to be one of the most challenging and gratifying things I have done over my many years of service.

As I met with folks last spring and summer, we talked about my focus being concentrated towards reducing the number of burdensome laws and regulations, to strengthening Maine's business climate with cheaper energy, and to reduce taxes. The one concern that was expressed by the vast majority of our neighbors was reforming our broken and abused welfare system. It was with great frustration that all of our welfare reform attempts were defeated by a small margin of votes in the House, but I can assure you, it continues to be a top priority of mine, as you all have requested.

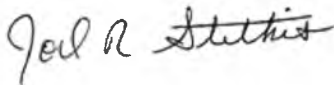
I am happy to report that we had many successes in restoring citizen's constitutional rights, especially 2nd Amendment Rights and we reduced a good amount of government red tape by bringing some common sense to Augusta.

In 2016 we will be working towards some specific priorities which include the reduction of our energy costs, reducing our tax burden, and continuing to reform our welfare system.

To do this, I will be seeking your input regularly and want to hear from you with your comments and concerns. Please call me anytime at 399-7801 or email at Joel.Stetkis@legislature.maine.gov to keep me updated on those concerns. If you would like to be added to my email update list, you can do so by emailing me directly with your request.

Thank you again, for the honor to serve our families in Augusta!

Sincerely,

A handwritten signature in dark ink, reading "Joel R. Stetkis". The signature is written in a cursive, flowing style.

Joel R. Stetkis
State Representative

Non Zero Balance on All Accounts**Hartland****Tax Year: 2010-1 To 2010-2 As of: 06/30/2015****Principal Only**

Name	Year	Original Tax	Payment / Adjustments	Amount Due
**	2010	1,352.78	39.27	1,313.51
PEDERSEN, RICKY	2010	813.17	324.38	488.79
WASHBURN, WADE A	2010	594.31	121.17	473.14
3 Accounts as of 6/30/2015		2,760.26	1,651.92	1,108.34
**2 Accounts as of 12/31/2015				961.93

Non Zero Balance on All Accounts**Hartland****Tax Year: 2011-1 To 2011-2 As of: 06/30/2015****Principal Only**

Name	Year	Original Tax	Payment / Adjustments	Amount Due
**	2011	1,163.52	1122.22	41.30
MERROW, ANTHONY	2011	1,428.49		1,428.49
PEDERSEN, RICKY	2011	623.64		623.64
WASHBURN, WADE A	2011	676.94		676.94
4 Accounts as of 6/30/2015		3,892.59	1,122.22	2,770.37
**3 Accounts as of 12/31/2015				2,729.07

Non Zero Balance on All Accounts**Hartland****Tax Year: 2013-1 To 2013-2 As of: 06/30/2015****Principal Only**

Name	Year	Original Tax	Payment/Adjustments	Amount Due
**	2013	1,324.66	0	1,324.66
HEWINS, BRUCE	2013	884.71	0	884.71
MERROW, ANTHONY	2013	1,458.26	0	1,458.26
MERROW, ANTHONY	2013	733.33	0	733.33
PEDERSEN, RICKY	2013	835.96	0	835.96
WASHBURN, WADE A	2013	690.64	0	690.64
6 Accounts as of 6/30/2015		\$ 5,927.56		5,927.56
** 5 Accounts as of 12/31/2015				3,964.18

Non Zero Balance on All Accounts**Hartland****Tax Year: 2014-1 To 2014-2 As of: 06/30/2015**

Name	Year	Original Tax	Payments	Amount Due
**	2014	481.35	469.55	
**	2014	1,905.12	0	11.8
BALLARD, BECKY M.	2014	933.18	0	1,905.12
**	2014	1,331.82	699.71	933.18
**	2014	823.95	716.02	632.11
**	2014	1,318.89	0	107.93
BROWN, ROMONA M.	2014	972.74	0	1,318.89
**	2014	2,179.15	592.47	972.74
BUTLER, ALLEN E.	2014	1,555.20	0	1,586.68
**	2014	1,512.64	0	1,555.20
**	2014	585.98	0	1,512.64
**	2014	1,230.57	0	585.98
**	2014	263.95	0	1,230.57
**	2014	464.84	0	263.95
**	2014	342.3	0	464.84
**	2014	1,680.48	136.5	342.3
**	2014	2,177.66	455.5	1,543.98
**	2014	128.89	0	1,722.16
**	2014	256.9	124.6	128.89
**	2014	810.05	142.4	132.3

**	2014	263.85	0	667.65
**	2014	289.29	39.67	263.85
**	2014	1,725.53	1,267.43	249.62
**	2014	356.94	0	458.1
HALE, KEVIN C.	2014	1,488.25	44.42	356.94
**	2014	1,491.23	0	1,443.83
HARVILLE, THOMAS	2014	790.16	0	1,491.23
HARVILLE, THOMAS	2014	151.27	0	790.16
HARVILLE, THOMAS	2014	1,012.50	0	151.27
HARVILLE, THOMAS	2014	402.45	0	1,012.50
HARVILLE, THOMAS	2014	1,391.76	0	402.45
HARVILLE, THOMAS W.	2014	1,013.98	0	1,391.76
HEWINS, BRUCE	2014	880.75	0	1,013.98
**	2014	568.85	7.2	880.75
**	2014	3,727.01	0	
**	2014	2,665.32	0	3,727.01
**	2014	2,896.36	0	2,665.32
**	2014	934.19	0	2,896.36
**	2014	1,123.44	0	934.19
**	2014	646.93	0	1,123.44
**	2014	855.57	153.79	646.93
LEE, ALAN M.	2014	1,478.85	0	701.78
**	2014	509.89	68.18	1,478.85
**	2014	692.07	0	441.71
**	2014	791.18	147.98	692.07
**	2014	241.79	0	643.2
**	2014	3,169.68	1,772.21	241.79
**	2014	1,684.22	0	1,397.47
**	2014	481.69	0	1,684.22
**	2014	239.55	0	481.69
MERROW, ANTHONY	2014	1,451.94	0	239.55
MERROW, ANTHONY	2014	729.97	0	1,451.94
**	2014	384.78	0	729.97
**	2014	630.99	0	384.78
PARKER, CORADEAN	2014	189.81	0	630.99
PEDERSEN, RICKY	2014	838.68	0	189.81
**	2014	466.11	0	838.68
RANDLETT, THOMAS M.	2014	1,511.38	0	466.11
**	2014	1,612.70	215.19	1,511.38
**	2014	1,674.77	0	1,397.51
**	2014	1,985.16	0	1,674.77
**	2014	329.58	0	1,985.16
RIGGS, KARLA	2014	1,048.50	0	329.58
**	2014	1,382.08	0	1,048.50
**	2014	1,672.53	288.12	1,382.08
**	2014	1,139.09	0	1,384.41
**	2014	2,081.91	0	1,139.09
**	2014	345.26	78.73	2,081.91
**	2014	371.85	76.74	266.53

**	2014	342.26	78.95	295.11
**	2014	374.1	76.57	263.31
**	2014	562.11	62.52	297.53
**	2014	762.55	0	499.59
**	2014	3,442.75	247.31	762.55
**	2014	421.6	0	3,195.44
**	2014	565.87	219.91	421.6
**	2014	1,822.25	0	345.96
WASHBURN, WADE A	2014	687.45	0	1,822.25
**	2014	1,247.55	554.49	687.45
**	2014	923.99	295.94	628.05
**	2014	487.5	297.96	189.54

81 Accounts as of 6/30/2015 77,072.22
 ** 19 Accounts as of 12/31/2015 17,643.49

Non Zero Balance on All Accounts

Hartland

Tax Year: 2015-1 To 2015-2 As of: 06/30/2015

Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
ADAMS, MAUREEN L.	2015	821.79	0	821.79
ALBERTSON, CHARLES JR. & REBECCA	2015	651.48	0	651.48
ARMSTRONG, CORALEE	2015	1,474.33	596.57	877.76
**	2015	207.39	0	207.39
BADGER, KERMIT	2015	261.23	0	261.23
**	2015	1,535.78	0	1,535.78
BALLARD, BECKY M.	2015	784.4	0	784.4
**	2015	148.58	107.49	41.09
**	2015	752.62	0	752.62
BENGSTON, KIMBERLY &	2015	820.46	0	820.46
BOWDEN, MYRTLE L.	2015	1,201.68	0	1,201.68
**	2015	795.16	0	795.16
BRANN, LAURIE	2015	997.47	0	997.47
BROWN, ROMONA M.	2015	949.97	0	949.97
BUKER, HAROLD & BERNIE	2015	1,287.50	0	1,287.50
BUTLER, ALLEN E.	2015	780.37	0	780.37
BUTLER, DONALD P. II	2015	980.99	0	980.99
CARLOW, MARK A. &	2015	475.03	0	475.03
**	2015	1,102.25	0	1,102.25
COHEN, DAVID & CLAIRINA	2015	473.3	0	473.3
COHEN, DAVID & CLAIRINA	2015	850.15	0	850.15
COHEN, DAVID AND CLAIRINE	2015	425.8	0	425.8
CONKLIN, JAMIE	2015	1,428.67	0	1,428.67
CORDICE, KEITH C.	2015	1,250.17	0	1,250.17
CRANE, JOHN N.	2015	926	0	926

DAVIS, NICOLE	2015	616.04	0	616.04
DEATRICH, STEVEN ANDREW 1/2 INT &	2015	1,084.02	0	1,084.02
DERAPS (WENTWORTH), JESSICA L.	2015	1,744.92	-15.98	1,760.90
DERAPS, ROY E.A.	2015	848.85	0	848.85
**	2015	287.61	0	287.61
DORSO, JAMES A. III &	2015	267.91	0	267.91
**	2015	385.57	0	385.57
**	2015	148.58	0	148.58
DOWNEY, SCOTT	2015	1,774.65	0	1,774.65
ESTES, HOWARD, HEIRS OF	2015	362.42	0	362.42
FANTASIA, PHILIP M. &	2015	367.18	0	367.18
FOSS, LISA	2015	569.83	0	569.83
FULLER, LEE &	2015	881.57	0	881.57
**	2015	791.6	0	791.6
GETCHELL, JOHN A. &	2015	3,731.92	1,487.73	2,244.19
GOODNOW, MALCOLM F.	2015	623.87	0	623.87
GOULD, BELINDA	2015	410.85	0	410.85
GOULD, KEITH R.	2015	376.18	0	376.18
GOULD, MICHAEL &	2015	310.66	0	310.66
GOULD, NORMA	2015	1,233.29	0	1,233.29
GOULD, WESTON E.	2015	2,372.43	0	2,372.43
**	2015	365.26	0	365.26
GRIGNON, RUSTY A.	2015	318.48	0	318.48
HALE, KEVIN C.	2015	1,285.24	0	1,285.24
**	2015	363.72	0	363.72
HARRIMAN, JOYCE	2015	942.49	0	942.49
HARVILLE, THOMAS	2015	1,016.44	0	1,016.44
HARVILLE, THOMAS	2015	231.34	0	231.34
HARVILLE, THOMAS	2015	933.87	0	933.87
HARVILLE, THOMAS	2015	261.8	0	261.8
HARVILLE, THOMAS	2015	922	0	922
HARVILLE, THOMAS W.	2015	685.97	0	685.97
**	2015	439.5	0	439.5
HEWINS, BRIAN E	2015	680.18	0	680.18
HEWINS, BRUCE	2015	662.97	0	662.97
HEWINS, RONALD	2015	636.14	0	636.14
HICKEY, GUYFRED	2015	167.58	34.91	132.67
HUMPHREY, DARYL L. &	2015	3,317.15	0	3,317.15
HUMPHREY, DARYL L. &	2015	1,171.25	0	1,171.25
HUMPHREY, DARYL L. & DOROTHY E	2015	3,169.05	0	3,169.05
IRLAND, RANDY &	2015	2,001.56	0	2,001.56
**	2015	663.36	0	663.36
KERN, MONICA A.	2015	606.08	0	606.08
KNIGHT, JESSICA FAYE	2015	473.68	0	473.68
KNOWLTON, DOUGLAS &	2015	484.4	0	484.4
LAPIERE-FORD, WALLIS	2015	735.21	0	735.21
**	2015	1,321.61	0	1,321.61
**	2015	563.44	123.6	439.84
LEE, ALAN M.	2015	1,266.22	0	1,266.22

LINDSAY, WAYNE	2015	506.07	0	506.07
LOGAN, WHITNEY	2015	568.52	0	568.52
**	2015	782.8	0	782.8
MANNIELLO, BOBBIE A.	2015	541.48	0	541.48
**	2015	4,140.95	0	4,140.95
**	2015	566.42	0	566.42
MARTIN, ELIZABETH REILLY	2015	221.18	0	221.18
MC NEIL, ROBIN	2015	3,140.51	0	3,140.51
MCCORMACK, ANITA	2015	2,252.71	0	2,252.71
MCDUGAL, ARLO	2015	515.84	0	515.84
**	2015	738.27	0	738.27
McGRAW, FREDERICK A. &	2015	462.94	0	462.94
MERROW, ANTHONY	2015	1,545.59	0	1,545.59
MERROW, ANTHONY	2015	654.16	0	654.16
MESERVEY, KATRINA M. &	2015	877.82	0	877.82
MITCHELL, BONNIE-JEAN	2015	366.76	0	366.76
MOONEY, ALFRED,ELIZABETH AND	2015	755.06	0	755.06
**	2015	230.06	0	230.06
**	2015	727.54	0	727.54
MUNN, ELIGAH B. &	2015	806.85	0	806.85
MUNN, REBECCA	2015	459.32	0	459.32
MUNN, TERI L.	2015	939.68	0	939.68
PARKER, CORADEAN	2015	227.51	0	227.51
PEDERSEN, RICKY	2015	630.96	0	630.96
PHILLIPS, MICHAEL I. &	2015	257.68	0	257.68
POWERS, ANGELA	2015	473.12	0	473.12
RANDLETT, THOMAS M.	2015	1,270.29	0	1,270.29
RANDLETT, THOMAS M.	2015	193.84	0	193.84
**	2015	1,097.65	0	1,097.65
REAZOR, VERA &	2015	1,621.82	0	1,621.82
REID, GAIL	2015	1,207.23	0	1,207.23
REILLY, LUKE M.	2015	1,368.24	0	1,368.24
REILLY, LUKE M.	2015	558.18	0	558.18
RICHARDSON, ERIC	2015	214.86	0	214.86
RIGGS, KARLA	2015	832.33	0	832.33
RINES, WAYNE L. & PATRICIA M.	2015	984.24	0	984.24
**	2015	2,728.41	0	2,728.41
RUSSELL, LOREN	2015	291.62	0	291.62
SALLEY, MAHLON LYLE	2015	829.85	0	829.85
SAUTER, RALPH	2015	580.79	0	580.79
SCHNEIDER, SHELDON	2015	262	0	262
**	2015	2,286.82	0	2,286.82
SEDGWICK, ROBERT	2015	2,273.79	0	2,273.79
SHAW, LISA	2015	678.66	0	678.66
SHAW, RICHARD L.	2015	1,123.13	0	1,123.13
**	2015	689.56	300	389.56
**	2015	316.59	0	316.59
SMART, BONNIE E.	2015	316.02	0	316.02
SMART, BONNIE E.	2015	332.7	0	332.7

SMART, BONNIE E.	2015	305.87	0	305.87
SMART, BONNIE E.	2015	371.2	0	371.2
SMART, BONNIE E.	2015	417.76	0	417.76
SMART, BONNIE E.	2015	539.59	0	539.59
SMART, BONNIE E.	2015	2,400.42	0	2,400.42
SMITH, DEBRA	2015	152.6	0	152.6
**	2015	388.24	0	388.24
STEWART, WAYNE JR	2015	567.94	0	567.94
**	2015	332.49	0	332.49
TOZIER, ESTELLE B.	2015	1,611.69	0	1,611.69
TRI-S GROUP, LLC.	2015	1,852.88	0	1,852.88
TURNER, CLARENCE O. JR. &	2015	513.33	0	513.33
TURNER, JUDY M.	2015	303.19	0	303.19
**	2015	4,580.64	0	4,580.64
WASHBURN, WADE A	2015	591.33	0	591.33
WEBBER, ROBERTA	2015	1,518.36	0	1,518.36
WEST, DAVID M.	2015	636.52	0	636.52
WHITNEY, DONALD II	2015	686.92	0	686.92
WILLIAMS, JOHN &	2015	271.19	0	271.19
WITHAM, JASON &	2015	884.81	0	884.81
WITHEE, VELMA	2015	260.54	0	260.54
WITHEE, VELMA	2015	348.4	0	348.4
**	2015	443.59	0	443.59
**	2015	830.53	0	830.53
**	2015	288.79	0	288.79
WORSTER, DANNY & TAMMY	2015	1,394.80	0	1,394.80
149 Accounts as of 6/30/2015				129,805.33
** 116 Accounts as of 12/31/2015				98,647.31

TOWN OF HARTLAND, MAINE
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS
JUNE 30, 2015

TABLE OF CONTENTS

	Statement	Page
Independent Auditors' Report		3-4
Management's Discussion and Analysis		5-7
Basic Financial Statements		
<i>Government-wide Financial Statements:</i>		
Statement of Net Position	1	8
Statement of Activities	2	9
<i>Fund Financial Statements:</i>		
Balance Sheet – Governmental Funds	3	10
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds	4	11-12
Statement of Net Position – Proprietary Funds	5	13
Statement of Revenues, Expenditures, and Changes in Net Position – Proprietary Funds	6	14
Statement of Cash Flows	7	15
Statement of Net Position – Fiduciary Funds	8	16
Statement of Changes in Fiduciary Net Position	9	17
Notes to Financial Statements		18-25
Required Supplemental Information	Schedule	
Budgetary Comparison Schedule – General Fund	A	26
Other Supplemental Information		
Combining Balance Sheet – All Other Non-Major Funds	B	27
Statement of Revenues, Expenditures and Changes in Fund Balance – All Other Non-Major Funds	C	28
Schedule of Property Valuation, Assessments and Appropriations – General Fund	D	29

Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Board of Selectmen
Town of Hartland
Hartland, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, and the aggregate remaining fund information of Town of Hartland, Maine, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and the aggregate remaining fund information of the Town of Hartland, Maine, as of June 30, 2015, and the respective changes in financial position in accordance with accounting principles generally accepted in the United States of America.

3

PO Box 313, Levant, Maine 04456
Phone: (207) 884-6408 Email: maineaudits@gmail.com

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5-7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information on page 26 is required by accounting principles generally accepted in the United States of America. This information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The budgetary comparison schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements.

Other Information

The other supplemental information section is the responsibility of management and the schedules were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit to the basic financial statements. In our opinion, the other supplemental information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maine Municipal Audit Services, PA

Levant, Maine
November 20, 2015

Town of Hartland

21 Academy Street

PO Box 280

Hartland, ME 04943

Phone (207) 938-4401

Fax (207) 938-3018

Christopher Littlefield, Town Manager

Selectman Judith Alton

Harold Buker

Shirley Humphrey

Management Discussion and Analysis Period Ending June 30, 2015

As management of the Town of Hartland, this narrative provides an overview and analysis of our financial activities for the fiscal year ended June 30, 2015. This is in compliance with implementation of the Governmental Accounting Standards Board statement No. 34 (GASB 34). This information should be read in conjunction with the financial statements.

Financial Highlights

The Town provides services for highways and streets, protection, sanitation, public improvements, education, and health and welfare. The Town operates on a fiscal year, July-June.

The Town also owns and operates a pollution control facility and landfill that primarily serves the Town's most significant industry, Tasman's Leather Group, LLC and in town sewer users. The Town currently pays the pollution facility charges of 30% of all direct operating costs while Tasman's is responsible for 70% of the direct operating costs of the pollution control facility and landfill. The town pays 100% of all debt service on the pollution control facility and the landfill.

The Town's budget for 2014-15 totaled as follows:

Municipal	\$1,329,600
RSU #19	\$1,133,000
County	<u>\$ 260,000</u>
TOTAL	\$2,722,600

The pollution control facility enterprise fund has assets of \$4,528,071 as of June 30, 2015, but liabilities of \$2,163,123. The largest liability is the unfunded amount of estimated landfill closure costs of \$2,156,500. The Town must begin setting money aside for this liability. Net position is \$2,364,948.

Overview of the Financial Statements

The Town of Hartland's basic financial statements consist of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

GOVERNMENT WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the Town of Hartland's finances in a manner similar to a private sector business.

The statement of net assets presents information on all of the Town's assets and liabilities, with the difference between the two being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the Town of Hartland's financial position is improving or deteriorating.

The statement of activities presents information showing how the Town's net assets change during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the time of related cash requirements. This means that revenue and expenses are reported in this statement even if the resulting cash related movement does not occur until future fiscal periods (e.g. uncollected taxes).

The statements distinguish between activities of the Town of Hartland that are principally supported by taxes and intergovernmental revenue (governmental activity) and those activities that are intended to recover all or a significant portion of their costs through user fees (e.g. the treatment plant). Governmental activities include Administration, Education, County Tax, Fire, Public Works, Highways, Solid Waste, Library, Recreation, Cemetery Care, Charitable Aid, Debt Service and Capital Maintenance.

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Hartland, like other state and local governments, uses fund accounting to insure and demonstrate compliance with finance related legal requirements. All of the funds of the town can be divided into these categories: government funds, proprietary funds and fiduciary funds.

GOVERNMENTAL FUNDS are used to account for essentially the same functions as are reported in the government-wide financial statements. However, the fund financial statements focus on near-term cash flows as well as balances of spendable resources. This type of accounting is called modified accrual, which means it focuses on cash and all other financial assets that can readily be converted to cash.

To allow the reader to better understand the fund financial statements in relation to the government-wide financial statements, reconciliations are provided between the two.

PROPRIETARY FUNDS are used to report activities that are supported primarily through charges to customers for services provided by the town. Proprietary funds are reported in the Statement of Net Position and the Statement of Activities. The Treatment Plant and Landfill activities are reflected in the Proprietary Funds.

FIDUCIARY FUNDS are used to account for monies held for the benefit of parties outside the town. Fiduciary funds are found in our financial statements as cemetery trust funds and as funds that are to be turned over to outside organizations.

Financial Analysis

TOWN AS A WHOLE

The Town's net position is increasing every year due to the reorganizing of our debt and monitoring spending.

The net assets were:

Town	\$ 2,362,462
HPCF	<u>\$ 2,364,948</u>
Total	\$ 4,727,410

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Town's capital assets totaled \$1,249,754 in its governmental activities as of June 30, 2015. These assets are primarily buildings and equipment because most of Town infrastructure (Roads, Bridges, Sewer Lines, Sidewalks) are not included in the assets. The Town will include all new infrastructure in future financial statements.

LONG TERM DEBT

The Town's long term Bond Debt is as follows as of June 30, 2015

Bond Bank (Landfill Closure)	\$ 96,016	1%	2019
Bond Bank (2009 Refinance)	\$629,855	5.50%	2019
Bond Bank (1997 HPCF)	\$182,325	3%	2018
Maine Water Company (salt shed)	\$159,548.40	0%	2042
USDA (Landfill)	\$226,432	2.5%	2043

ECONOMIC FACTORS AND FUTURE BUDGETS

The Federal and State government continues to cut funding, which forces the town to be more financially responsive at a local level. These factors along with the general economic climate as a whole make it very challenging to maintain the mil rate.

FIDUCIARY NON-TOWN ACCOUNTS

The Town acts as the fiduciary for non-expendable trust funds, the income of which may be used for cemetery maintenance. The balance in those funds is approximately \$45,575.

Respectfully submitted,

Christopher Littlefield
Town Manager

Town of Hartland, Maine
Statement of Net Position
June 30, 2015

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
Current assets:			
Cash and cash equivalents	\$ 1,187,256.15	\$ 140,747.33	\$ 1,328,003.48
Investments	1,017,293.11	-	1,017,293.11
Accounts receivable	11,018.00	-	11,018.00
Tax acquired property	5,595.00	-	5,595.00
Taxes receivable	1,760.90	-	1,760.90
Tax liens receivable	204,101.32	-	204,101.32
Total current assets	<u>2,427,024.48</u>	<u>140,747.33</u>	<u>2,567,771.81</u>
Non-current assets:			
Capital assets, net of accumulated depreciation	1,249,754.00	4,387,324.41	5,637,078.41
Total non-current assets	<u>1,249,754.00</u>	<u>4,387,324.41</u>	<u>5,637,078.41</u>
TOTAL ASSETS	<u>\$ 3,676,778.48</u>	<u>\$ 4,528,071.74</u>	<u>\$ 8,204,850.22</u>
LIABILITIES:			
Current liabilities:			
Accounts payable	\$ 8,847.77	\$ 6,623.03	\$ 15,470.80
Current portion of long-term debt	224,464.76	-	224,464.76
Total current liabilities	<u>233,312.53</u>	<u>6,623.03</u>	<u>239,935.56</u>
Non-current liabilities:			
Non-current portion of long-term debt:			
Bonds payable	1,069,711.44	-	1,069,711.44
Estimated landfill closure costs	-	2,600,000.00	2,600,000.00
Total non-current liabilities	<u>1,069,711.44</u>	<u>2,600,000.00</u>	<u>3,669,711.44</u>
TOTAL LIABILITIES	<u>1,303,023.97</u>	<u>2,606,623.03</u>	<u>3,909,647.00</u>
DEFERRED INFLOWS OF RESOURCES:			
Prepaid property taxes	11,292.31	-	11,292.31
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>11,292.31</u>	<u>-</u>	<u>11,292.31</u>
NET POSITION:			
Invested in capital assets, net of related debt	(44,422.20)	4,387,324.41	4,342,902.21
Unrestricted	2,406,884.40	(2,465,875.70)	(58,991.30)
TOTAL NET POSITION	<u>2,362,462.20</u>	<u>1,921,448.71</u>	<u>4,283,910.91</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 3,676,778.48</u>	<u>\$ 4,528,071.74</u>	<u>\$ 8,204,850.22</u>

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
Statement of Activities
For the year ended June 30, 2015

	Program Revenues			Net (Expense) revenue and Changes In Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government		Total
				Governmental Activities	Business-type Activities	
<i>Governmental activities:</i>						
General government	\$ 219,284.54	\$ 4,868.15	\$ -	\$ (214,416.39)	\$ -	\$ (214,416.39)
Protection	196,266.10	-	-	(196,266.10)	-	(196,266.10)
Health and welfare	11,816.47	-	-	(11,816.47)	-	(11,816.47)
Public works	241,751.80	-	-	(241,751.80)	-	(241,751.80)
Sanitation	159,810.27	-	-	(159,810.27)	-	(159,810.27)
Recreation	59,709.95	-	-	(59,709.95)	-	(59,709.95)
Public service	20,513.94	-	4,316.16	(16,197.78)	-	(16,197.78)
County tax	252,264.49	-	-	(252,264.49)	-	(252,264.49)
Education	1,124,972.64	-	-	(1,124,972.64)	-	(1,124,972.64)
Interest on long-term debt	25,526.17	-	-	(25,526.17)	-	(25,526.17)
Unclassified	384,876.32	-	349,852.76	(35,023.56)	-	(35,023.56)
Depreciation	71,243.00	-	-	(71,243.00)	-	(71,243.00)
Total Government Activities	2,768,035.69	4,868.15	354,168.92	(2,408,998.62)	-	(2,408,998.62)
<i>Business Type Activities:</i>						
HPCF	833,694.97	779,595.26	-	-	(54,099.71)	(54,099.71)
Total Business Type Activities	833,694.97	779,595.26	-	-	(54,099.71)	(54,099.71)
Total Primary Government	3,601,730.66	784,463.41	354,168.92	(2,408,998.62)	(54,099.71)	(2,463,098.33)
<i>General revenues:</i>						
Property taxes, levied for general purposes				2,288,760.06	-	2,288,760.06
Excise taxes				235,275.67	-	235,275.67
Interest on taxes and lien fees				40,180.19	-	40,180.19
<i>Grants and contributions not restricted to specific programs:</i>						
State revenue sharing				116,003.48	-	116,003.48
Homestead exemption				43,891.00	-	43,891.00
Other				31,327.21	-	31,327.21
Unrestricted investment earnings				963.92	27.12	991.04
Miscellaneous revenues				109,726.82	-	109,726.82
Change in landfill closure estimate				-	(443,500.00)	(443,500.00)
Interfund transfers				25,000.00	(25,000.00)	-
Total general revenues and transfers				2,891,128.35	(468,472.88)	2,422,655.47
<i>Changes in net position</i>				482,129.73	(572,572.59)	(40,442.86)
NET POSITION - BEGINNING				2,045,790.07	2,444,021.30	1,788,153.01
Beginning balance adjustment				(165,457.60)	-	(165,457.60)
NET POSITION - BEGINNING - RESTATED				1,880,332.47	2,444,021.30	4,324,353.77
NET POSITION - ENDING				\$ 2,362,462.20	\$ 1,921,448.71	\$ 4,283,910.91

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
Balance Sheet
Governmental Funds
June 30, 2015

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 804,699.09	\$ 382,557.06	\$ 1,187,256.15
Investments	1,017,293.11	-	1,017,293.11
Accounts receivable	11,018.00	-	11,018.00
Tax acquired property	5,595.00	-	5,595.00
Taxes receivable, net	1,760.90	-	1,760.90
Tax liens receivable	204,101.32	-	204,101.32
TOTAL ASSETS	\$ 2,044,467.42	\$ 382,557.06	\$ 2,427,024.48
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
<i>Liabilities:</i>			
Accounts payable	\$ 8,847.77	\$ -	\$ 8,847.77
<i>Total liabilities</i>	<i>8,847.77</i>	<i>-</i>	<i>8,847.77</i>
<i>Deferred inflows of resources:</i>			
Prepaid property taxes	11,292.31	-	11,292.31
Deferred property tax revenue	164,680.00	-	164,680.00
<i>Total deferred inflows of resources</i>	<i>175,972.31</i>	<i>-</i>	<i>175,972.31</i>
<i>Fund balances:</i>			
Assigned	60,900.00	380,348.78	441,248.78
Unassigned	1,798,747.34	2,208.28	1,800,955.62
<i>Total fund balances</i>	<i>1,859,647.34</i>	<i>382,557.06</i>	<i>2,242,204.40</i>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 2,044,467.42	\$ 382,557.06	
<i>Amounts reported for governmental activities in the statement of net position (Stmt. 1) are different because:</i>			
Depreciable and non-depreciable capital assets as reported in Stmt. 1			1,249,754.00
Long-term liabilities, including bonds payable, as reported on Stmt. 1			(1,294,176.20)
Deferred property taxes not reported on Stmt. 1			164,680.00
NET POSITION OF GOVERNMENTAL ACTIVITIES			\$ 2,362,462.20

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2015

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:			
Property taxes	\$ 2,334,204.06	\$ -	\$ 2,334,204.06
Excise taxes	235,275.67	-	235,275.67
Intergovernmental revenue	195,537.85	349,852.76	545,390.61
Charges for services	4,868.15	-	4,868.15
Interest on taxes and liens	40,180.19	-	40,180.19
Interest	-	963.92	963.92
Other revenue	56,610.56	53,116.26	109,726.82
<i>Total revenues</i>	<i>2,866,676.48</i>	<i>403,932.94</i>	<i>3,270,609.42</i>
EXPENDITURES:			
General government	219,284.54	-	219,284.54
Protection	196,266.10	-	196,266.10
Health and welfare	11,816.47	-	11,816.47
Public works	241,751.80	-	241,751.80
Sanitation	159,810.27	-	159,810.27
Recreation	59,709.95	-	59,709.95
Public service	20,513.94	-	20,513.94
County tax	252,264.49	-	252,264.49
Education	1,124,972.64	-	1,124,972.64
Debt service	243,244.74	-	243,244.74
Unclassified	92,768.78	390,785.54	483,554.32
<i>Total expenditures</i>	<i>2,622,403.72</i>	<i>390,785.54</i>	<i>3,013,189.26</i>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>244,272.76</i>	<i>13,147.40</i>	<i>257,420.16</i>
OTHER FINANCING SOURCES (USES):			
Operating transfers in (out)	(86,720.00)	111,720.00	25,000.00
<i>Total other financing sources (uses)</i>	<i>(86,720.00)</i>	<i>111,720.00</i>	<i>25,000.00</i>
<i>Net change in fund balances</i>	<i>157,552.76</i>	<i>124,867.40</i>	<i>282,420.16</i>
FUND BALANCES - BEGINNING	1,702,094.58	257,689.66	1,959,784.24
FUND BALANCES - ENDING	\$ 1,859,647.34	\$ 382,557.06	\$ 2,242,204.40

The accompanying notes are an integral part of this statement.

(Continued)

Town of Hartland, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2015

Net change in fund balances - total governmental funds (Statement 4)	\$ 282,420.16
<i>Amounts reported for governmental activities in the Statement of Activities (Stmnt. 2) are different due to the following items:</i>	
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on governmental funds	(71,243.00)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year.	217,718.57
Capital outlays expensed on the Governmental Funds report (Stmnt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmnt. 2)	98,678.00
Revenues in the Statement of Activities (Stmnt 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes.	(45,444.00)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES (STMT. 2)	\$ 482,129.73

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
Statement of Net Position
Proprietary Funds
June 30, 2015

	Business-type activities Enterprise Funds
	<u>HPCF</u>
ASSETS:	
<i>Current assets:</i>	
Cash and cash equivalents	\$ 140,747.33
<i>Total current assets</i>	<u>140,747.33</u>
<i>Non-current assets:</i>	
Capital assets:	
Property, plant, and equipment	9,967,702.00
Less accumulated depreciation	<u>(5,580,377.59)</u>
<i>Total non-current assets</i>	<u>4,387,324.41</u>
TOTAL ASSETS	<u>\$ 4,528,071.74</u>
LIABILITIES:	
<i>Current liabilities:</i>	
Accounts payable	\$ 6,623.03
<i>Total current liabilities</i>	<u>6,623.03</u>
<i>Non-current liabilities:</i>	
Estimated landfill closure costs	2,600,000.00
<i>Total non-current liabilities</i>	<u>2,600,000.00</u>
TOTAL LIABILITIES	<u>2,606,623.03</u>
NET POSITION:	
Invested in capital assets, net of related debt	4,387,324.41
Unrestricted	<u>(2,465,875.70)</u>
TOTAL NET POSITION	<u>1,921,448.71</u>
TOTAL NET POSITION OF BUSINESS-TYPE ACTIVITIES	<u>\$ 4,528,071.74</u>

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the year ended June 30, 2015

	Business-type activities Enterprise Funds
<hr/>	
Operating revenues:	
Tasman Leather Group, LLC	\$ 565,833.74
Town of Hartland	204,328.67
Miscellaneous	9,432.85
<i>Total operating revenues</i>	<hr/> 779,595.26 <hr/>
Operating expenses:	
Operations	664,955.97
Depreciation expense	168,739.00
<i>Total operating expenses</i>	<hr/> 833,694.97 <hr/>
<i>Operating income (loss)</i>	<hr/> (54,099.71) <hr/>
Non-operating revenues (expenses):	
Transfers (out) to special revenue fund	(25,000.00)
Change in estimated landfill closure cost	(443,500.00)
Interest income	27.12
<i>Total non-operating revenues (expenses)</i>	<hr/> (468,472.88) <hr/>
<i>Net income (loss)</i>	<hr/> (522,572.59) <hr/>
NET POSITION - BEGINNING	<hr/> 2,444,021.30 <hr/>
NET POSITION - ENDING	<hr/> \$ 1,921,448.71 <hr/>

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
Statement of Cash Flows
Proprietary Funds
For the year ended June 30, 2015

	Business-type activities Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers	\$ 779,595.26
Payments to suppliers	(662,576.04)
<i>Net cash provided by operating activities</i>	<i>117,019.22</i>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:	
Transfers in from Town - Grant funds	(25,000.00)
<i>Net cash (used) in non-capital financing activities</i>	<i>(25,000.00)</i>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	27.12
Purchase of capital assets	(5,701.00)
<i>Net cash provided by investing activities</i>	<i>(5,673.88)</i>
 <i>Net increase (decrease) in cash and cash equivalents</i>	 <i>86,345.34</i>
CASH BALANCE - BEGINNING OF YEAR	54,401.99
CASH BALANCE - END OF YEAR	\$ 140,747.33
 <i>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</i>	
Operating income (loss)	\$ (54,099.71)
<i>Adjustments to reconcile operating income to net cash provided (used) in operating activities:</i>	
Depreciation expense	168,739.00
<i>Change in assets and liabilities:</i>	
Increase/(decrease) in accounts payable	2,379.93
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 117,019.22

The accompanying notes are an integral part of this statement.

Town of Hartland Maine
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2015

	Trust Fund	
Assets:		
Cash and cash equivalents	\$	29,820.27
Investments		15,754.99
TOTAL ASSETS	\$	45,575.26
Net position:		
Non-spendable	\$	23,335.60
Unrestricted		22,239.66
NET POSITION - FIDUCIARY FUNDS	\$	45,575.26

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the year ended June 30, 2015

	Non-Expendable Trust Fund
Additions:	
Investment income	\$ 691.07
	<u>691.07</u>
Change in Net Assets	691.07
NET POSITION - BEGINNING OF YEAR	<u>44,884.19</u>
NET POSITION - END OF YEAR	<u>\$ 45,575.26</u>

The accompanying notes are an integral part of this statement.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Hartland, Maine (the Town) was incorporated in 1820. The Town of Hartland, Maine operates under a town meeting – selectmen form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the Town conform to U.S. generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments*, and its amendments, established new financial reporting requirements for governments and caused the Town to restructure much of the information presented in the past. For enterprise funds, GASB Statement Nos. 20 and 34 provide the Town the option of electing to apply FASB pronouncements issued after November 30, 1989. The Town has elected not to apply those pronouncements. The more significant of the government’s accounting policies are described below.

In evaluating how to define the Town for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GASB Statement No. 14 *The Financial Reporting Entity* as amended by GASB Statement No. 39. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. Based on the criteria, it was determined that no other entities should be included in the Town’s financial statements.

B. Basis of Presentation

The Town’s basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town’s major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

Government-Wide Financial Statements

The Government-wide financial statements consist of a Statement of Net Position and a Statement of Activities and reports information on all of the non-fiduciary activities of the Town as a whole.

The Statement of Net Position reports all financial and capital resources of the Town and reports the difference between assets and liabilities as “net position” not fund balance or equity. The Statement of Activities shows the degree to which the direct expenses of a given function or segment are offset by program revenue and reflects the “net (expense) revenue” of the Town’s individual functions before applying general revenues. The Town has elected not to allocate indirect costs among programs. Program revenues include 1) charges to customers for services and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. The focus of governmental and proprietary fund financial statements is on major funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements, with non-major funds being aggregated and displayed in a single column. The General Fund is always a major fund.

Because of the basis of accounting and reporting differences, summary reconciliations to the Government-wide financial statements are presented at the end of each applicable fund financial statement.

C. Measurement Focus and Basis of Accounting

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Proprietary Fund Type

Enterprise Funds – This fund is used to account for operations of the wastewater treatment plant and a related landfill along with a closed dumpsite that are operated in a manner similar to a private business. The costs of providing treatment services to Tasman Leather Group, LLC and the general public and operating the landfill are financed through user fees to Tasman and Town appropriations. Fees paid by Tasman and appropriations from the town are recorded as revenues by the enterprise fund since they provide funds necessary to operate the facility. The measurement of financial activity focuses on net income similar to the private sector.

Fiduciary Fund Type (Not included in government-wide statements)

Expendable Trust Fund – This fund accounts for transactions related to assets held by the Town in a trustee capacity.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting is a conceptual description of the timing of the accounting measurements made.

The Government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, in accordance with GASB #34. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis concept, revenues are recognized when they become measurable (estimable as to the net amount to be collected) and available as current assets. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, non-capital financing, or investing activities.

When both restricted and unrestricted resources are available, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Budgets and Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectmen level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses

Cash and Cash Equivalents

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when purchased. Investments are recorded at fair value.

Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Town defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical costs, if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	25-50
Infrastructure	25-50
Treatment plant	50
Machinery and Equipment	3-20

Net Position and Fund Balances

In the Government-wide financial statements, the difference between the Town's total assets and total liabilities represents net position. Net position displays three components – invested in capital assets, net of related debt; restricted (distinguished between major categories of restrictions); and unrestricted. Unrestricted net position represents the net assets available for future operations.

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

Non-spendable – Funds that are not in spendable form, such as funds that are legally required to be maintained in tact (corpus of a permanent fund).

Assigned – Funds intended to be used for specific purposes set by the Board of Selectmen.

Unassigned – Funds available for any purpose.

Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenue arises when resources are received by the Town before it has legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Property Taxes

Property taxes for the current year were committed on July 1, 2014, on the assessed value listed as of April 1, 2014, for all real and personal property located in the Town. Payment of taxes was due September 16, 2014, and March 2, 2015, with interest at 7% on all tax bills unpaid as of the due date.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$66,643.15 for the year ended June 30, 2015.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Compensated Absences

Vacation and sick pay benefits are substantially non-vesting and are not material. Therefore, no liability has been recorded in the financial statements for the year ended June 30, 2015.

Risk Management

The Town pays insurance premiums to Sargent, Tyler, and West to cover risks that may occur in normal operations. The Town purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine depreciation expense. Actual results could differ from those estimates.

2. DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk of deposits is the risk that, in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk.

GASB Statement No. 40 directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either uncollateralized or collateralized by securities held by the pledging financial institution's trust department but not in the Town's name. At June 30, 2015, cash deposits had a carrying value of \$1,328,003.48. Of the deposited amounts, \$250,000 per bank was protected by depository insurance, plus pledged securities with the financial institution. Accordingly, the Town was not exposed to custodial credit risk at June 30, 2015.

Investments

The Town does not have a written investment policy, but follows state statutes. At June 30, 2015 the Town had funds invested with a Bangor Savings Bank certificate of deposit in the amount of \$586.49, equities with Richard Brothers Financial Advisors in the amount of \$15,168.50, and a certificate of deposit with Maine Savings Federal Credit Union in the amount of \$1,017,293.11. All invested funds were protected by federal deposit insurance or Securities Investor Protection Corporation.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

3. CAPITAL ASSETS

Governmental activities:	Balance 7/1/14	Additions	Deletions	Balance 6/30/15
Machinery, equipment & vehicles	\$ 582,138.00	\$ 21,500.00	\$ -	\$ 603,638.00
Building	1,766,419.00	43,408.00	-	1,809,827.00
Roads	123,618.00	33,770.00	-	157,388.00
<i>Total capital assets being depreciated</i>	<i>2,472,175.00</i>	<i>98,678.00</i>	<i>-</i>	<i>2,570,853.00</i>
<i>Less accumulated depreciation:</i>				
Machinery, equip & vehicles	(381,980.00)	(25,614.00)	-	(407,594.00)
Buildings	(853,472.00)	(42,482.00)	-	(895,954.00)
Roads	(14,404.00)	(3,147.00)	-	(17,551.00)
<i>Total accumulated depreciation</i>	<i>(1,249,856.00)</i>	<i>(71,243.00)</i>	<i>-</i>	<i>(1,321,099.00)</i>
Governmental activities Capital assets, net	\$ 1,222,319.00	\$ 27,435.00	\$ -	\$ 1,249,754.00

Depreciation expense is broken down by department as follows:

Public works	\$ 7,290.00
Public safety	32,094.00
Town wide	31,859.00

Business-type activities:	Balance 7/1/14	Additions	Deletions	Balance 6/30/15
Treatment plant	\$ 8,338,737.00	\$ 5,701.00	\$ -	\$ 8,344,438.00
Landfill	1,623,263.00	-	-	1,623,263.00
<i>Total capital assets being depreciated</i>	<i>9,962,000.00</i>	<i>5,701.00</i>	<i>-</i>	<i>9,967,701.00</i>
<i>Less accumulated depreciation</i>				
Treatment plant	(4,947,961.00)	(137,152.00)	-	(5,085,113.00)
Landfill	(463,677.00)	(31,587.00)	-	(495,264.00)
<i>Total accumulated depreciation</i>	<i>(5,411,638.00)</i>	<i>(168,739.00)</i>	<i>-</i>	<i>(5,580,377.00)</i>
Business – type activities Capital assets, net	\$ 4,550,362.00	\$ 163,038.00	\$ -	\$ 4,387,324.00

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

4. LONG-TERM DEBT

	Balance 7/1/14	Issued	Retired	Balance 6/30/15
MMBB, 1.33% dated 10/27/1997, \$1,215,500, due annually \$60,775 through 10/27/2017	\$ 243,100.08	\$ -	\$ (60,775.02)	\$ 182,325.06
MMBB 2009SR, 1.0% due annually \$19,203 through 2019	115,219.20	-	(19,203.20)	96,016.00
MMBB 2009SD, 5.5% due quarterly, through 2019	750,011.89	-	(120,157.15)	629,854.74
USDA, 2% due annually \$11,674, 30 years, dated 5/16/2012	238,106.00	-	(11,674.00)	226,432.00
Maine Water Company lease, due annually to April 2042, 0.00%, dated 8/15/2012	165,457.60	-	(5,909.20)	159,548.40
Totals	\$ 1,511,894.77	\$ -	\$ (217,718.57)	\$ 1,294,176.20

The annual future principal payment requirement for bonds payable outstanding as of June 30, 2015, is as follows:

Year ending June 30,	Principal due
2016	\$ 224,464.76
2017	231,589.74
2018	239,114.73
2019	186,287.20
2020	114,655.37
2021-2025	87,916.00
2026-2030	87,916.00
2031-2035	80,868.00
2036-2040	29,546.00
2041-2042	11,818.40
	\$ 1,294,176.20

5. MUNICIPAL SOLID WASTE LANDFILL CLOSURE COSTS

The Town of Hartland operates a secure sludge landfill. At present, one section of the landfill, about one-fifth of the available capacity, is in use. As each section reaches capacity, the top and part of the slope are closed and another section is opened next to it.

State and federal laws and regulations require that the Town place a cover on each section of the landfill when it is closed and perform certain maintenance and monitoring functions on each sections for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on future closure and post-closure care costs that will be incurred near or after the time when the currently active section of the landfill no longer accepts waste. The recognition of these landfill closure and post-closure costs is based on the portion of this section used during the year.

The estimated liability for closure and post-closure case has a balance of \$2,156,500 based on 89% usage (filled) of Phase I and Phase II, and post-closure monitoring costs of the old landfill that was closed in 1990 and 1994.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015**

6. COMMITMENTS AND CONTINGENCIES

According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town through the date of the audit report.

7. ASSIGNED BALANCES

The Board of Selectmen has the authority to assign amounts for specific future purposes.

Approved assigned balances at June 30, 2015, consist of:

General Fund:

Snow removal	\$ 24,300.00
Road maintenance	5,500.00
Cemeteries	14,400.00
Fire department	2,000.00
Food/legion building	300.00
Contingent	9,000.00
Town office	<u>5,400.00</u>
	<u>\$ 60,900.00</u>

Special Revenue Fund:

Pool	\$ 3,098.74
Roads	87,357.83
CDBG	49,446.12
Property sales	41,226.58
Equipment sales	3,313.97
Perpetual care	1,125.00
Raised road money	25,000.00
Landfill	169,779.92
HPCF upgrades	<u>0.62</u>
	<u>\$ 380,348.78</u>

8. SUBSEQUENT EVENTS

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

9. PRIOR PERIOD ADJUSTMENT

A prior period adjustment was required to account for the salt/sand shed lease with Maine Water Company. The lease was signed in fiscal year 2013, but was omitted from the government-wide financial statements at that time. The result of the prior period adjustment is a decrease to beginning net position on Statement 2 of \$165,457.60.

Town of Hartland, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget- Positive (negative)
REVENUES:				
Property taxes	\$ 2,290,897.74	\$ 2,290,897.74	\$ 2,334,204.06	\$ 43,306.32
Excise taxes	193,500.00	193,500.00	235,275.67	41,775.67
Intergovernmental revenue	164,345.41	164,345.41	195,537.85	31,192.44
Charges for services	-	-	4,868.15	4,868.15
Interest on taxes and liens	-	-	40,180.19	40,180.19
Other revenues	38,000.00	38,000.00	56,610.56	18,610.56
<i>Total revenues</i>	<i>2,686,743.15</i>	<i>2,686,743.15</i>	<i>2,866,676.48</i>	<i>179,933.33</i>
EXPENDITURES:				
General government	219,023.00	219,023.00	219,284.54	(261.54)
Protection	245,221.00	245,221.00	196,266.10	48,954.90
Health and welfare	17,860.00	17,860.00	11,816.47	6,043.53
Public works	282,719.00	306,319.00	241,751.80	64,567.20
Sanitation	194,925.00	194,925.00	159,810.27	35,114.73
Recreation	59,920.00	59,920.00	59,709.95	210.05
Public service	22,200.00	22,200.00	20,513.94	1,686.06
County tax	260,000.00	260,000.00	252,264.49	7,735.51
Education	1,133,000.00	1,133,000.00	1,124,972.64	8,027.36
Debt service	254,920.00	254,920.00	243,244.74	11,675.26
Unclassified	32,744.00	75,864.00	92,768.78	(16,904.78)
<i>Total expenditures</i>	<i>2,722,532.00</i>	<i>2,789,252.00</i>	<i>2,622,403.72</i>	<i>183,753.06</i>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>(35,788.85)</i>	<i>(102,508.85)</i>	<i>244,272.76</i>	<i>(3,819.73)</i>
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)	-	-	(86,720.00)	(86,720.00)
<i>Total other financing sources</i>	<i>-</i>	<i>-</i>	<i>(86,720.00)</i>	<i>(86,720.00)</i>
<i>Net changes in fund balances</i>	<i>(35,788.85)</i>	<i>(102,508.85)</i>	<i>157,552.76</i>	<i>(90,539.73)</i>
FUND BALANCES - BEGINNING			1,702,094.58	
FUND BALANCES - ENDING			\$ 1,859,647.34	

Town of Hartland, Maine
Combining Balance Sheet - All Other Non-Major Governmental Funds
June 30, 2015

	<i>Special Revenue Funds</i>	<i>Total Other Governmental Funds</i>
ASSETS:		
Cash and cash equivalents	\$ 382,557.06	\$ 382,557.06
TOTAL ASSETS	\$ 382,557.06	\$ 382,557.06
LIABILITIES AND FUND BALANCE:		
<i>Fund balance:</i>		
Assigned	\$ 380,348.78	\$ 380,348.78
Unassigned	2,208.28	2,208.28
<i>Total fund balance</i>	<u>382,557.06</u>	<u>382,557.06</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 382,557.06	\$ 382,557.06

Town of Hartland, Maine
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
All Other Non-Major Governmental Funds
For the Year Ended June 30, 2015

	<i>Special Revenue Funds</i>	<i>Total Other Governmental Funds</i>
REVENUES:		
Interest income	\$ 963.92	\$ 963.92
Other revenues	402,969.02	402,969.02
<i>Total revenues</i>	<u>403,932.94</u>	<u>403,932.94</u>
EXPENDITURES:		
Special Projects	390,785.54	390,785.54
<i>Total expenditures</i>	<u>390,785.54</u>	<u>390,785.54</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>13,147.40</u>	<u>13,147.40</u>
OTHER FINANCING SOURCES (USES) OF FUNDS:		
Transfer (to) from General Fund	111,720.00	111,720.00
<i>Total other financing sources (uses)</i>	<u>111,720.00</u>	<u>111,720.00</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	124,867.40	124,867.40
FUND BALANCE - BEGINNING OF YEAR	<u>257,689.66</u>	<u>257,689.66</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 382,557.06</u></u>	<u><u>\$ 382,557.06</u></u>

Town of Hartland, Maine
 Schedule of Property Valuation, Assessments, and Appropriations
 General Fund
 For the Year Ended June 30, 2015

<i>Assessed Valuation:</i>	
Real estate valuation	\$ 119,399,510.00
Personal property valuation	<u>4,432,800.00</u>
<i>Total valuation</i>	<u>123,832,310.00</u>
<i>Tax Commitment:</i>	
Tax assessment at \$18.50 per thousand	<u>2,290,897.74</u>
<i>Reconciliation of Commitment with Appropriation:</i>	
Current year tax commitment, as above	2,290,897.74
Appropriated from fund balance	102,432.00
Estimated revenues	<u>395,845.41</u>
Appropriations per original budget	<u>2,789,175.15</u>
<i>Overlay</i>	<u>(66,643.15)</u>
TOTAL APPROPRIATIONS	<u>\$ 2,722,532.00</u>

